



Idaho Department of Commerce

Deep Dive Base Review

Keith Bybee, Manager
Budget & Policy Analysis Division
8 November 2023

Idaho Department of Commerce

Authorized in Chapter 41, Title 67, Idaho Code, the Idaho Department of Commerce is dedicated to aiding in the creation of jobs, generating economic growth, creating economic opportunities, and advancing the well-being and prosperity of Idaho citizens. The agency offers many economic development programs to both new and existing businesses in the state and is committed to ensuring access to services and information for all its customers and partners.



Key Services

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|--|-----------|-----------|-----------|-----------|
| 1. Business Attraction Leads | 89 | 91 | 76 | 61 |
| 2. Business Retention and Expansion Outreach | 743 | 956 | 1,267 | 828 |
| 3. Community Development Consultations | 76 | 40 | 45 | 40 |
| 4. International Trade Inquiries | 496 | 558 | 460 | 570 |
| 5. Tourism Inquiries | 2,170,084 | 4,822,297 | 2,932,022 | 2,896,704 |
| 6. Grants Deployed | 110 | 173 | 143 | 185 |



Performance Measures

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|--|---------|---------|----------|----------|
| 1. Jobs Created/Retained (Goal 1,500) | 5,232 | 2,278 | 1,549 | 3,134 |
| 2. State GDP Growth (Goal 3%) | -7.93% | 12.05% | 12.5% | 13.8% |
| 3. Announced Business Expansion Projects (8) | 16 | 18 | 21 | 23 |
| 4. Capital Expenditures by Idaho Companies (\$300 M) | \$573 M | \$950 M | \$1.72 B | \$15.3 B |
| 5. Business Leads to Site Visits (50%) | 56% | 67% | 51% | 50% |
| 6. Tax Reimbursement Incentive Awards (8) | 12 | 15 | 11 | 4 |
| 7. International Trade Activities (1 Mission, 5 Shows) | 1, 7 | 2, 4 | 18 | 15 |
| 8. Tourism – Lodging Tax Collections (10% Growth) | -3.91% | 12.9% | 39.37% | 3.41% |
| 9. IGEM Projects Funded (2) | 2 | 6 | 6 | 5 |
| 10. Broadband Service Connections by Household | n/a | 30,329 | 4,467 | 0 |



Organizational Structure

Department of Commerce
Thomas Kealey, Director

48.00 FTP

6.00 Vacant
as of 9/01/2023

Five-year Average Filled FTP and PC Expenditures

Marketing and Innovation
11.00 FTP

Public Information
IGEM
Tourism and Development

Business Development and Operations
37.00 FTP

Business Attraction
Grants and Contracts
Community Development
Business Retention
International Trade
Broadband Development

Authorized FTP: **43.20**

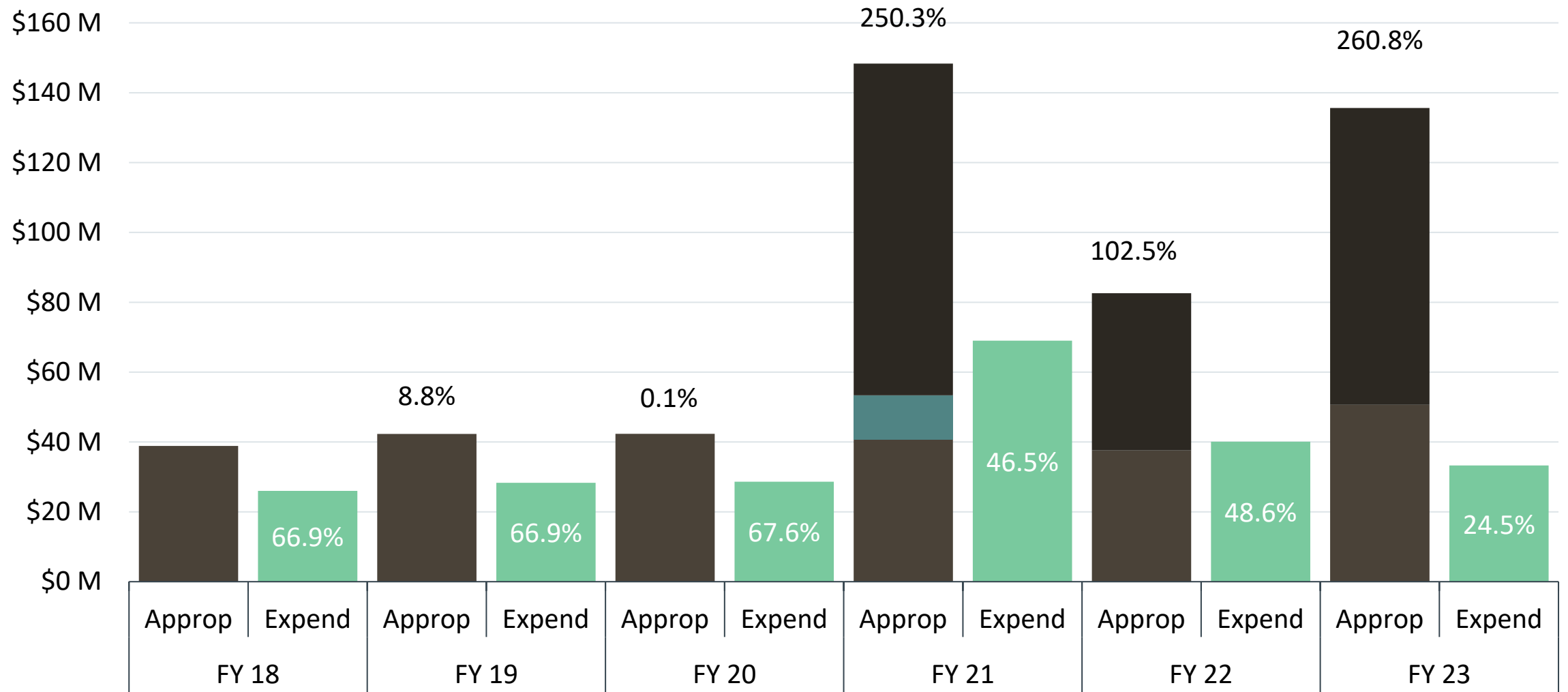
Filled FTP Percentage: **85.44%**

Personnel Cost Appropriated **\$4,025,920**

Percent of PC Spent on PC: **83.64%**



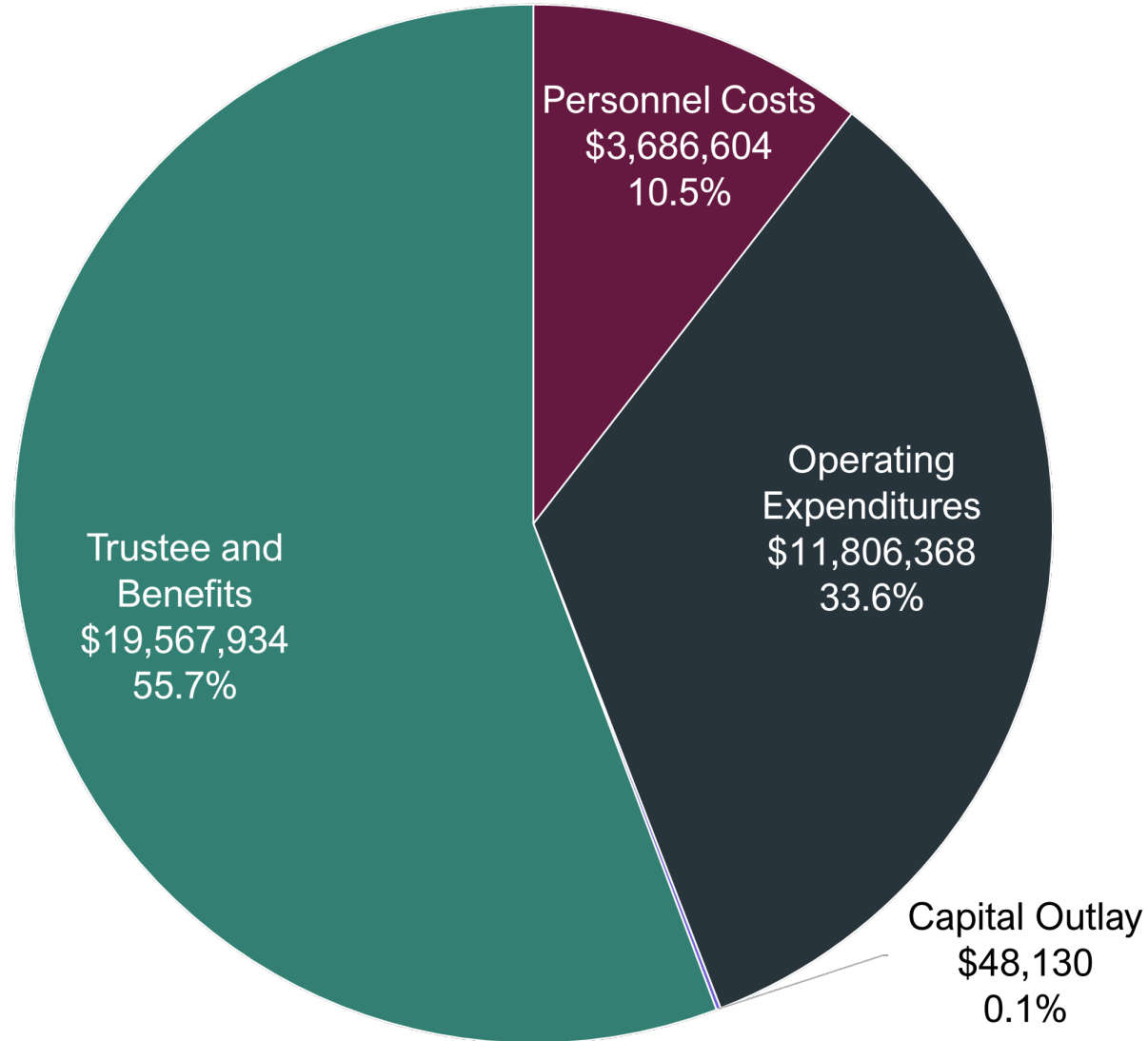
Five-Year Appropriations and Expenditures



Historical
 Other COVID
 Broadband Funds
 Expend



FY 2023 Expenditures - \$35,109,000



FY 2023 Expenditures

Personnel Costs

10.5% of Total Expenditures

Gross Salary and Wages: \$2,695,240

| | |
|--------------------------|-------------|
| Employees | \$2,658,847 |
| Temporary Employees | \$33,793 |
| Board/Commission Members | \$2,600 |



Employee Benefits: \$991,364

| | |
|-------------------------------------|-----------|
| Group Health and Accident Insurance | \$441,868 |
| Employer Retirement Contribution | \$315,611 |
| Social Security and Life Insurance | \$199,329 |
| DHR | \$18,667 |
| Workers Compensation | \$11,667 |
| | \$4,221 |

A Total of \$3,686,604 Was Expended on Personnel Costs



FY 2023 Expenditures - Operating Expenditures

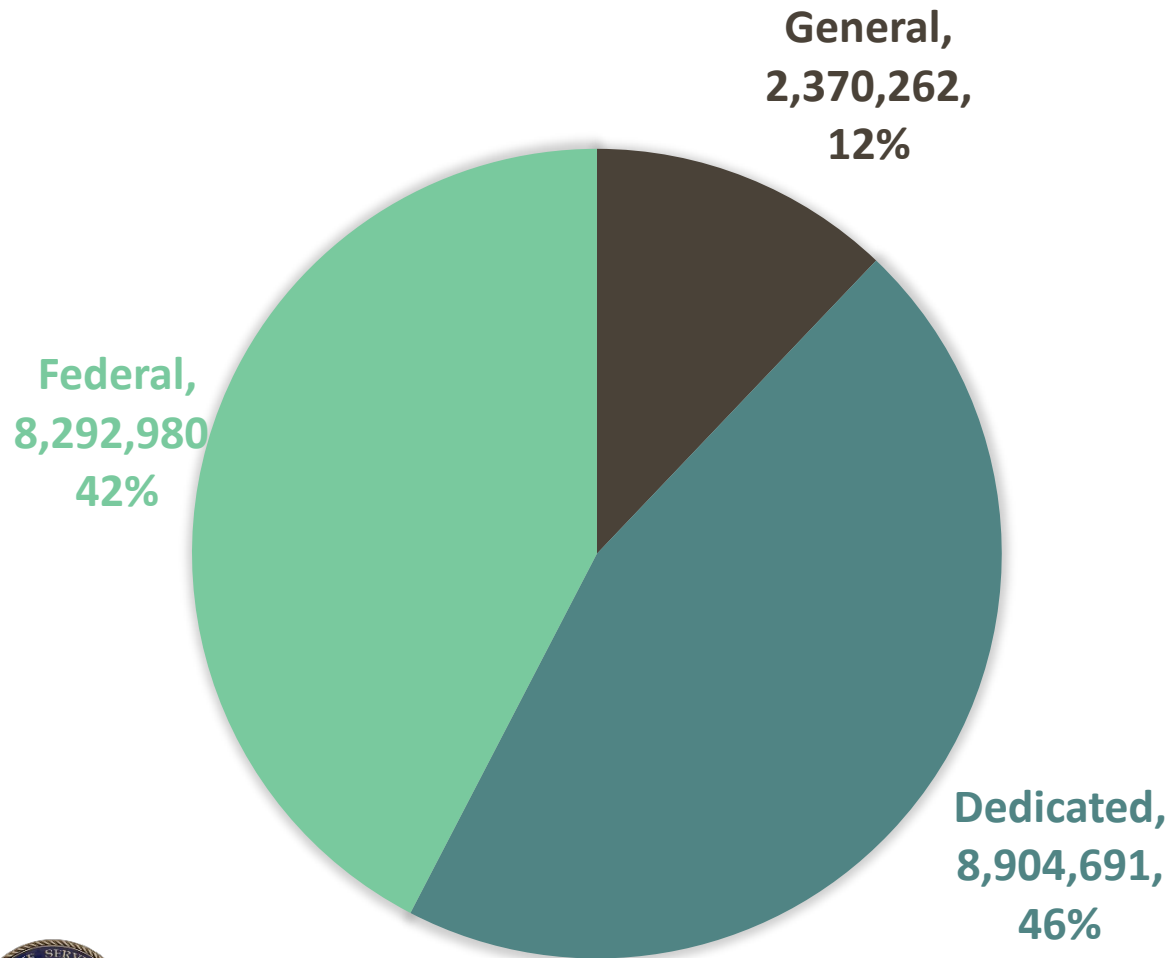
33.6% of Total Expenditures

| Expenditure | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | % of Total |
|-------------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|------------|
| Professional Services | \$7,000,582 | \$6,380,416 | \$13,849,667 | \$9,275,789 | \$10,032,650 | 85.0% |
| Rentals & Operating Leases | \$447,763 | \$333,688 | \$293,428 | \$313,691 | \$363,311 | 3.1% |
| Computer Services | \$56,530 | \$106,081 | \$106,661 | \$105,522 | \$294,272 | 2.5% |
| Communication Costs | \$118,261 | \$163,654 | \$210,593 | \$273,130 | \$258,488 | 2.2% |
| Miscellaneous Expenditures | \$198,676 | \$193,097 | \$67,073 | \$135,397 | \$244,396 | 2.1% |
| Employee Travel Costs | \$270,128 | \$214,232 | \$15,916 | \$173,159 | \$224,860 | 1.9% |
| Employee Development Costs | \$275,799 | \$176,362 | \$127,537 | \$93,433 | \$130,580 | 1.1% |
| General Services | \$26,286 | \$2,728 | \$80,339 | \$98,781 | \$101,969 | 0.9% |
| Computer Supplies | \$4,026 | \$12,328 | \$82,504 | \$7,458 | \$101,504 | 0.9% |
| Insurance | \$1,592 | \$2,515 | \$2,305 | \$3,187 | \$21,681 | 0.2% |
| Administrative Supplies | \$9,276 | \$8,419 | \$5,894 | \$8,964 | \$11,770 | 0.1% |
| Administrative Services | \$11,819 | \$6,343 | \$5,889 | \$7,280 | \$7,757 | 0.1% |
| Fuel & Lubricant Costs | \$4,353 | \$3,631 | \$999 | \$4,729 | \$7,138 | 0.1% |
| Repair & Maintenance Supplies | \$128 | \$1,655 | \$808 | (\$322) | \$3,632 | 0.0% |
| Repair & Maintenance Services | \$3,325 | \$2,613 | \$1,558 | \$3,319 | \$2,323 | 0.0% |
| Manufacturing & Merchandising Costs | | | | \$75 | \$37 | 0.0% |
| Specific Use Supplies | | \$965 | \$230 | \$130 | | - |
| Utility Charges | | | \$751 | | | - |
| Total | \$8,428,544 | \$7,608,724 | \$14,852,153 | \$10,503,721 | \$11,806,368 | - |



FY 2023 Expenditures – Trustee & Benefit Payments

55.7% of Total Expenditures



| Grant Type | Fund Source | Amount |
|-------------------------|-------------|-------------------------|
| Economic Dev. Pros. | General | \$ 445,464 |
| IGEM | General | \$ 781,948 |
| GEM | General | \$ 427,850 |
| Rural Community | General | \$ 715,000 |
| Idaho Travel Commission | Dedicated | \$ 8,844,690 |
| Idaho Opportunity | Dedicated | \$ 60,000 |
| Foodbank | ARPA | \$ 1,000,000 |
| EDA Grant | ARPA | \$ 63,032 |
| CDBG | Federal | \$ 6,967,995 |
| State Trade Expansion | Federal | \$ 261,953 |
| Total Grants | | \$ 19,567,932.00 |



Five-Year Base Snapshot

| | Fiscal Year | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024* |
|-----|--|-------------------|--------------------|-------------------|-------------------|--------------------|
| 1. | Total FTP | 43.00 | 43.00 | 43.00 | 44.00 | 48.00 |
| 2. | Base Appropriation | 42,261,900 | 42,414,200 | 37,480,000 | 37,562,400 | 98,643,000 |
| 3. | Benfits Costs | 7,700 | (15,000) | 12,900 | 23,500 | 28,500 |
| 4. | Statewide Cost Allocation | 27,900 | 20,400 | (800) | 59,200 | (26,600) |
| 5. | CEC | 96,600 | 67,500 | 70,300 | 236,700 | 133,400 |
| 6. | Total Ongoing Maintenance Change | 132,200 | 72,900 | 82,400 | 319,400 | 135,300 |
| 7. | % Change from Base (line 6 / 2) | 0.3% | 0.2% | 0.2% | 0.8% | 0.3% |
| 8. | Ongoing Line Items | 20,100 | (5,007,100) | | 60,761,200 | 105,762,600 |
| 9. | Ongoing Supplementals | (66,500) | (297,600) | | | |
| 10. | Total Ongoing Enhancements Change | (46,400) | (5,304,700) | 0 | 60,761,200 | 105,762,600 |
| 11. | % Change from Base (line 10 / 2) | (0.1%) | (12.5%) | 0.0% | 161.8% | 107.2% |
| 12. | Ongoing Base Adjustments | \$66,500 | \$297,600 | | | |
| 13. | New Base (line 2 + 6 + 10 + 12) | 42,414,200 | 37,480,000 | 37,562,400 | 98,643,000 | 204,540,900 |
| 14. | Total Base Change (line 13 - 2) | 152,300 | (4,934,200) | 82,400 | 61,080,600 | 105,897,900 |
| 15. | % Change from Base | 0.4% | (11.6%) | 0.2% | 162.6% | 107.4% |

*The legislature may yet adjust the FY 2024 Base in the 2024 Legislative Session.



2020 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|------------------------|-------------------|
| GOV TECH 4. Modernization – Admin Billing | Multi-Agency Decisions | \$20,100 |
| Sick Leave Rate Reduction | Rescission | (\$7,400) |
| 1% Onetime General Fund Rescission | Omnibus Rescission | (\$59,100) |
| Total Ongoing Base Change from Enhancements | | (\$46,400) |



2021 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|------------------------|----------------------|
| Broadband Coordinator | Line Item | \$113,100 |
| Reduce Federal Authority | Line Item | (\$5,000,000) |
| OITS 1 - Operating Costs | Multi-Agency Decisions | \$500 |
| 2% General Fund Reduction & Exemptions | Budget Law Exemptions | (\$118,000) |
| Total Ongoing Base Change from Enhancements | | (\$5,004,400) |



2022 Budget Enhancements

No Ongoing Enhancements



2023 Budget Enhancements

| Ongoing Enhancement Name | Type | Amount |
|--|-----------|---------------------|
| Tourism & Promotion Staff | Line Item | \$78,900 |
| Tourism & Promotion Enhancement | Line Item | \$5,536,000 |
| Community Development Grants | Line Item | \$4,975,000 |
| Additional Operating Expenditures | Line Item | \$361,300 |
| Broadband Infrastructure 2 | Line Item | \$50,000,000 |
| Total Ongoing Base Change from Enhancements | | \$60,951,200 |



2024 Budget Enhancements

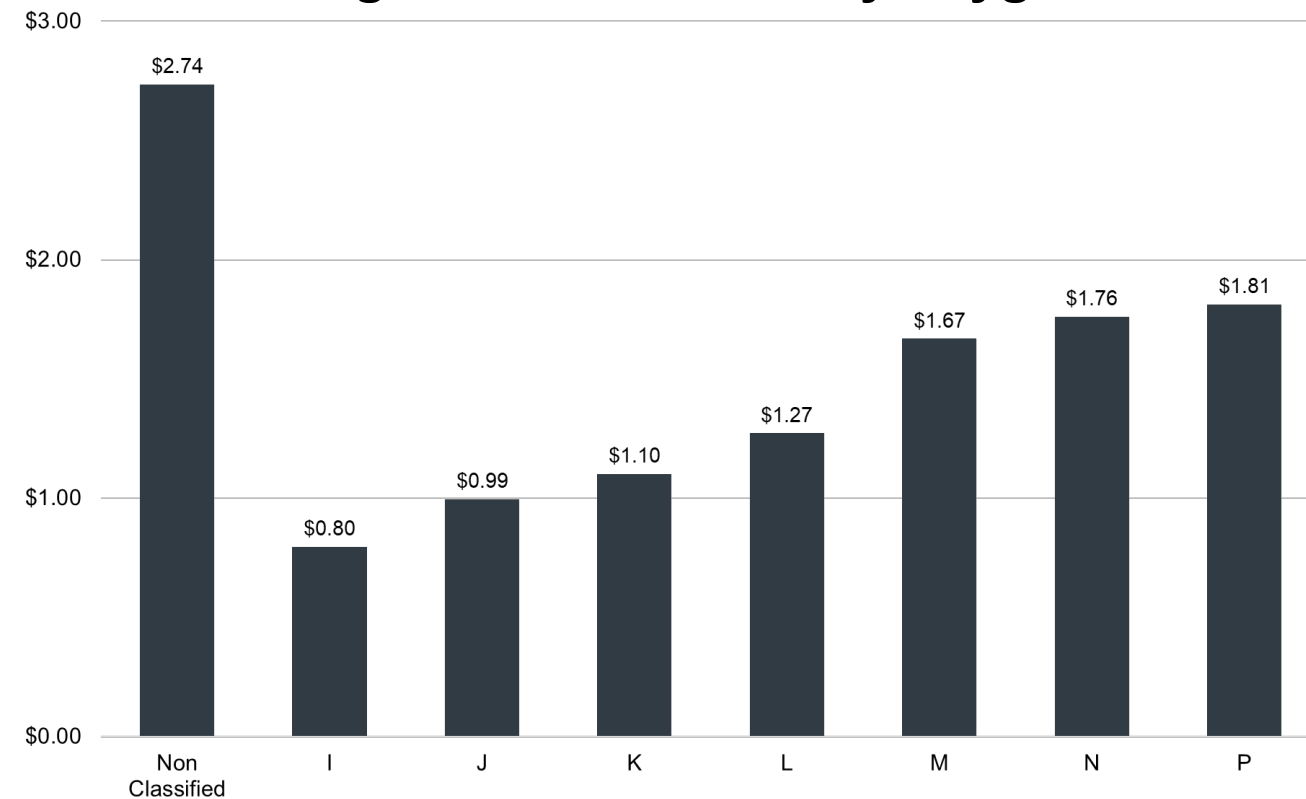
| Ongoing Enhancement Name | Type | Amount |
|--|-----------|----------------------|
| State Marketing and Promotion | Line Item | \$5,225,800 |
| Additional Operating Expenditures | Line Item | \$361,300 |
| Broadband Infrastructure IIJA | Line Item | \$100,000,000 |
| Broadband Infrastructure ARPA | Line Item | \$300,000 |
| Total Ongoing Base Change from Enhancements | | \$105,887,100 |



FY 2024 CEC Implementation

CEC was implemented on May 28th, 2023

Average Dollar Increase by Paygrade



| Compa Ratio | Performance Measure | | | Total |
|-------------|---------------------|-----|-----|-------|
| | APS | SS | EX | |
| 80-90% | 22% | 14% | 6% | 42% |
| | 8 | 5 | 2 | 15 |
| 90-100% | 0% | 8% | 22% | 31% |
| | 0 | 3 | 8 | 11 |
| 100-110% | 0% | 6% | 8% | 14% |
| | 0 | 2 | 3 | 5 |
| >110% | 0% | 0% | 3% | 3% |
| | 0 | 0 | 1 | 1 |
| Exempt | 3% | 3% | 6% | 11% |
| | 1 | 1 | 2 | 4 |
| Totals | 9 | 11 | 16 | 36 |

The Legislature appropriated \$1.20 per hour per FTP and the Department of Commerce employees received an average of a \$1.45 per hour.

Employee increases ranged from \$0.79 to \$3.17 per hour.

2025 Budget Request

| Ongoing Enhancement Name | Type | Amount |
|--------------------------|-----------|-----------|
| Idaho Rural Partnership | Line Item | \$114,600 |



Agency Funds – Sources and Uses

General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides for the general operation and maintenance of the Department of Commerce and includes grants for the Idaho Global Entrepreneurial Mission (IGEM), Idaho Opportunity Grants, Rural Community Development Grants, Gem Community Implementation Grants and 19 rural economic development professionals.

Idaho Opportunity (0120-03 Ded)

Sources: S1499 of 2006 created the Business and Jobs Development Fund designated for economic development projects throughout the state. In 2013, H100 codified the purpose and changed the name to Idaho Opportunity Fund. The source of these funds are one-time transfers from the General Fund, repayment of any moneys originally distributed from the fund that were improperly disbursed pursuant to the company performance agreement or the local government grant agreement, or gifts, grants and other donations received for the fund (§67-4734(1)).

Uses: Allocations to local governments for construction or improvements to new or existing water, sewer, gas, or electric utility systems for new or existing buildings to be used for industrial or commercial operations; flood zone or environmental hazard mitigation; and construction, upgrade or renovation of other infrastructure related items including, but not limited to, railroads, broadband, parking lots, roads, or other public costs that are directly related to specific job creation or expansion projects (§67-4734(2)).



Agency Funds – Sources and Uses

Tourism and Promotion (0212-00 Ded)

Sources: A two percent (2%) hotel/motel/campground tax collected on sales by an establishment which provides lodging to members of the public for a fee. This includes the "sale" (i.e. the renting of a place to sleep) to an individual by a hotel/motel (including condominiums and townhouses) or campground for a period of less than thirty-one (31) continuous days (§67-4718). The fund also receives \$25 of the initial fee and \$15 of the annual renewal fee for the Idaho snow skier license plates (§49-419(2)); and not more than 15% of all revenues from the sale and renewal of Idaho white water rafting license plates (§49-419C(4)).

Uses: Provide employment of labor, protection, promotion, study, research, analysis and development of Idaho's travel and convention industry (§67-4710, Idaho Code). Distributes 50% minus 1/2 administrative costs to Idaho Travel Council for statewide travel and convention programs, 50% minus 1/2 administrative costs to local non-profit travel and convention organizations, and up to 10% to the Department of Commerce for administrative costs (§67-4716 and §67-4717, Idaho Code). Revenue generated from snow skier licenses plates is for general promotion of Idaho's ski industry. Revenues generated from the sale of Idaho white water rafting license plates shall be used to pay for the costs of the plate design and for those administrative expenses necessarily incurred by operation of the general education and promotion program.



Agency Funds – Sources and Uses

Idaho Global Entrepreneurial Mission (0214-00 Ded)

Sources: Moneys in the fund shall consist of funds received from state appropriated general funds, commercialization revenues from state IGEM projects, grants, federal moneys, donations or funds from any other source (§67-4725).

Uses: Moneys shall be distributed through grants and used for the purpose of supporting the Idaho Global Entrepreneurial Mission. Grants are used for research and development at Idaho universities to enhance technology transfer and commercialization of research and technologies developed at the universities to create high-quality jobs (§67-4725 & §67-4729).

Idaho Broadband Fund (0322-00 Ded)

Sources: Moneys in this fund consist of such sums as appropriated by the legislature and interest collected on it.

Uses: Funds are used to provide financial assistance in broadband infrastructure to promote equal access in economic development, public safety, telehealth, and education.

Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous receipts, grants, contributions or donations (§67-4705). Referred to in Idaho Code as the Development and Publicity Account.

Uses: Funds are to be used to advertise the state of Idaho's resources, both developed and undeveloped, tourist resources and attractions, agricultural, mining, logging and manufacturing resources, health conditions and advantages, scenic beauty, and other attractions and advantages. In general, moneys are used to promote and advertise the resources and products of the state of Idaho (§67- 4703).



Agency Funds – Sources and Uses

Small Business Assistance (0350-00 Ded)

Sources: All moneys that may be appropriated, apportioned, allocated, and paid back to the fund, including grants, federal moneys, donations, gifts, funds from any other source or otherwise provided by law (§67-4723A).

Uses: The moneys in the fund shall be used to reimburse Idaho small businesses for costs incurred (up to \$4,000) in the process of developing and submitting federal grant proposals and to compete for awards (§67-4723A).

Seminars and Publications (0401-00 Ded)

Sources: Revenue from other services provided by the department for advertising and promotions. Primarily registration fees from the Governor's Conference on Recreation and Tourism, the NW Community Development Institute and many workshops. Also from participation fees for trade missions and trade shows.

Uses: Funds are to be used to advertise the State of Idaho, its resources, both developed and undeveloped, its tourist resources and attractions, its agricultural, mining, lumbering and manufacturing resources, its health conditions and advantages, its scenic beauty and its other attractions and advantages. In general, to promote and advertise the resources and products of the state of Idaho (§67-4703).



Agency Funds – Sources and Uses

American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”). ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The legislature appropriated \$1,000,000 from this fund for Economic Planning in FY 2023.



Agency Funds – Sources and Uses

ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The legislature appropriated \$1,000,000 from this fund for the Idaho Food Bank in FY 2023.

ARPA Capital Projects (0344-40 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, the Capital Projects Fund (CPF) provides \$10 billion to states, territories, freely associated states, and Tribal governments to fund critical capital projects that enable work, education, and health monitoring in response to the public health emergency. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Beginning in FY 2024, the legislature appropriated \$300,000 ongoing from the ARPA Capital Projects Fund to support two limited service employees for the life of the federal grant. A supplemental appropriation of \$124,100,000 was requested to enable to agency to begin awarding grants in FY 2022. These funds will be allocated at the direction of the Idaho Broadband Advisory Board.



Agency Funds – Sources and Uses

Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116- 136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: The Division of Financial Management approved three noncognizable adjustments for the FY 2021 budget. The first approval for \$4,128,800, was for community development activities, specifically from the Community Development Block Grant portion of the CARES Act. The second approval for \$50,000,000, was for broadband grants. The third approval for \$6,000,000, was for marketing and promoting Idaho. Portions of these funds were reappropriated into FY2022.



Agency Funds – Sources and Uses

Federal Grant (0348-00 Fed)

Sources: Funds received from various federal funding sources for community development block grants, economic development and technical assistance for businesses.

Uses: Funds are used to carry out the various federal programs within the department.





Economic Indicators and State Revenue Update

Fall JFAC Tour 2023

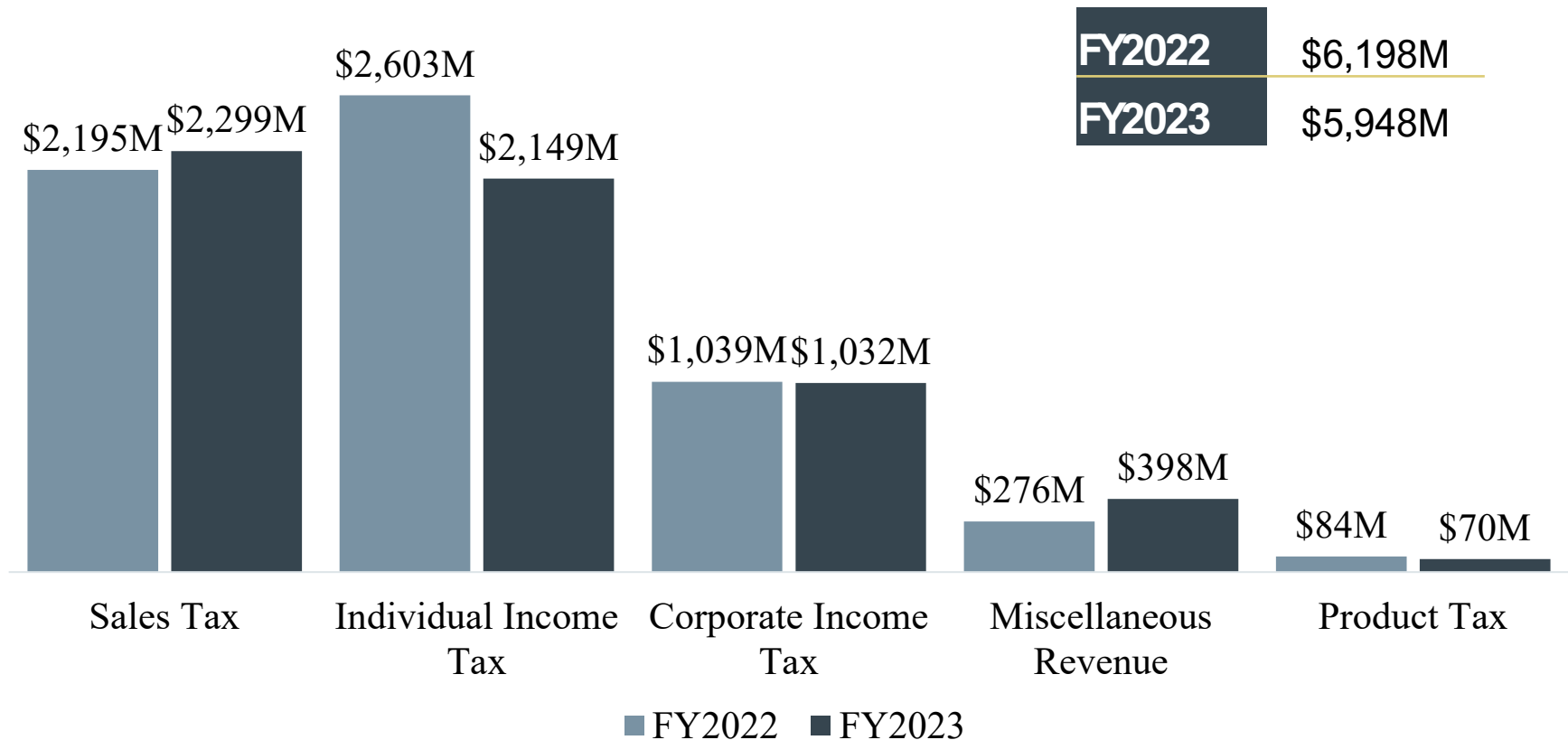
Presented by: Erin Phipps,
Revenue Analyst

11/8/2023

FY2023 General Fund Collections

General Fund Collections

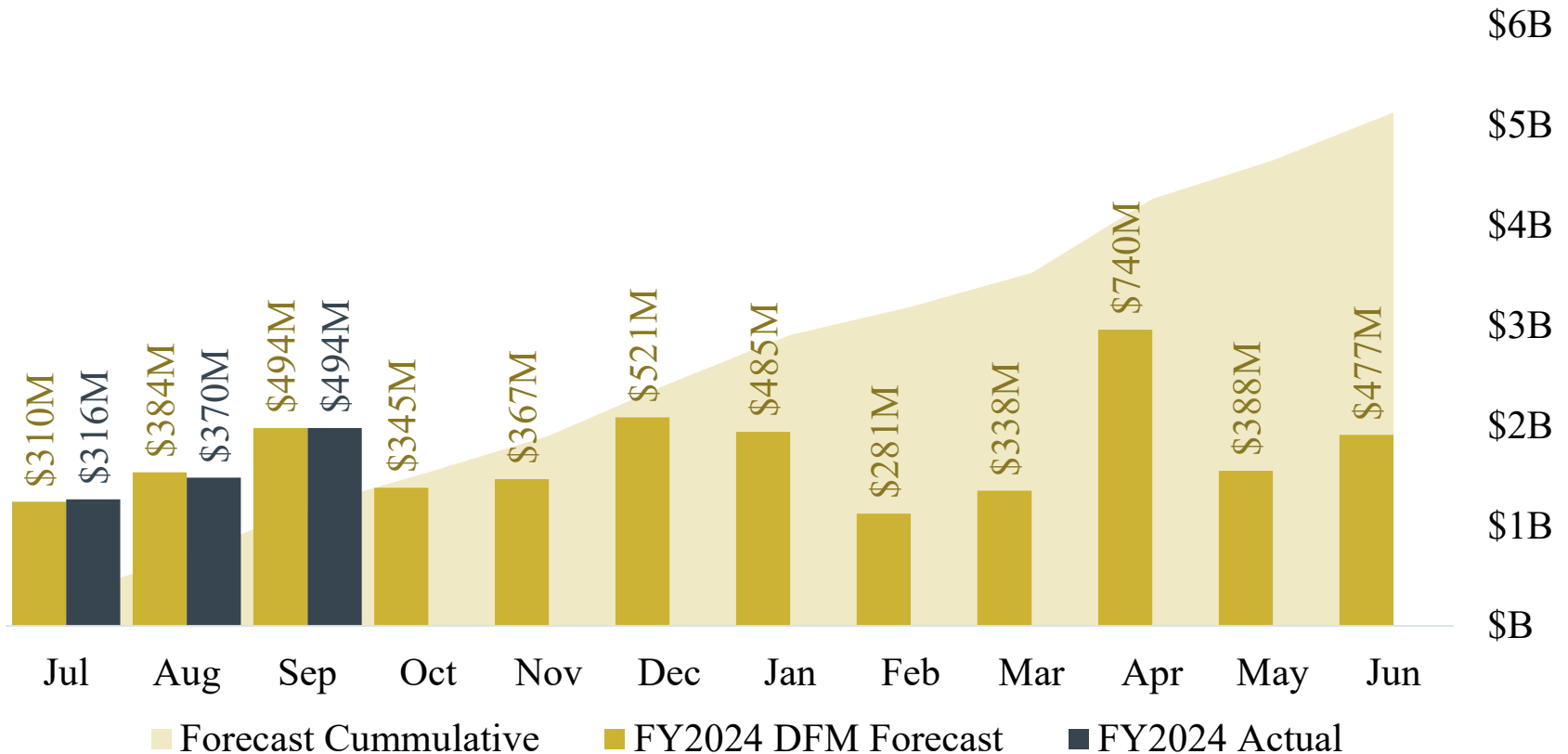
Comparison across categories and fiscal years



FY2024 General Fund Revenue Forecast Overview

Forecast Overview with First Quarter Actuals in Millions

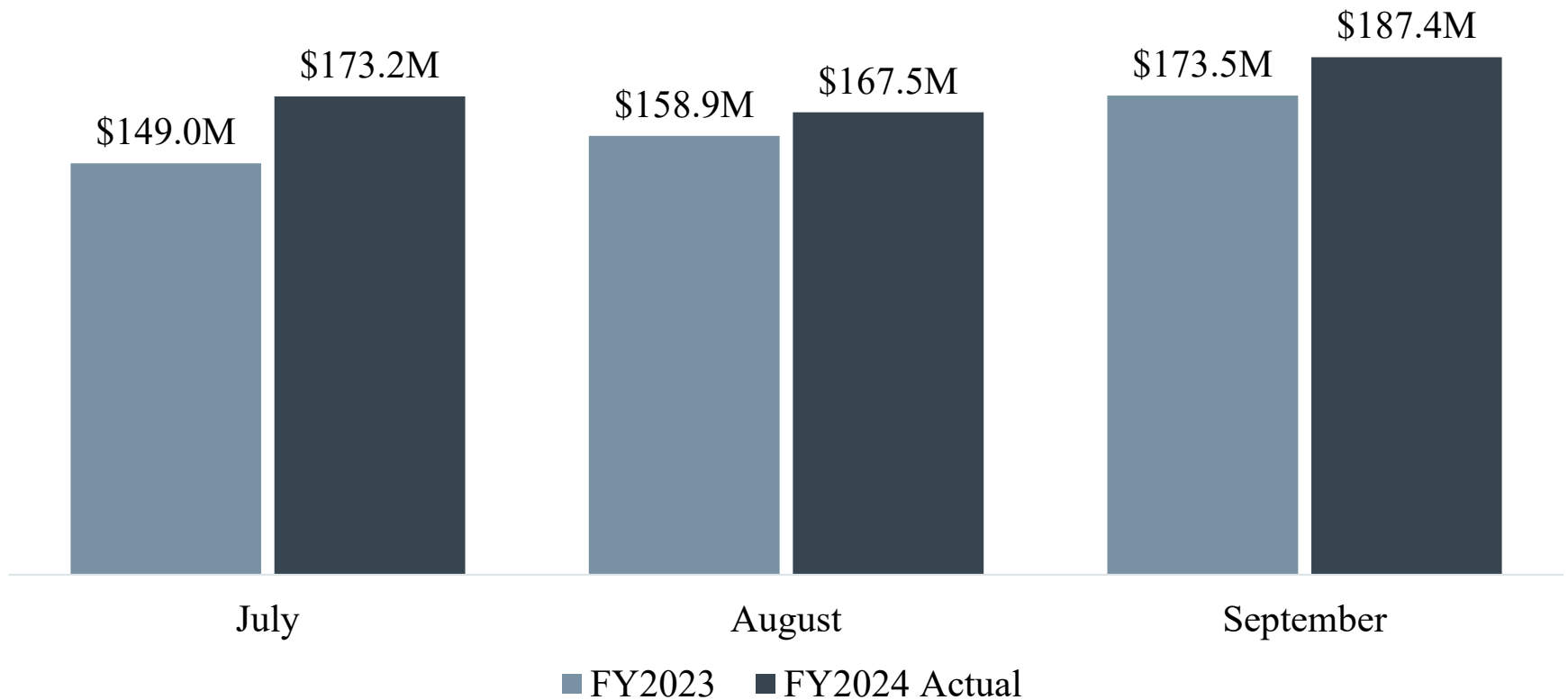
For the individual and corporate income, sales, and product tax categories



Individual Income Tax to General Fund

Individual Income Tax in Millions

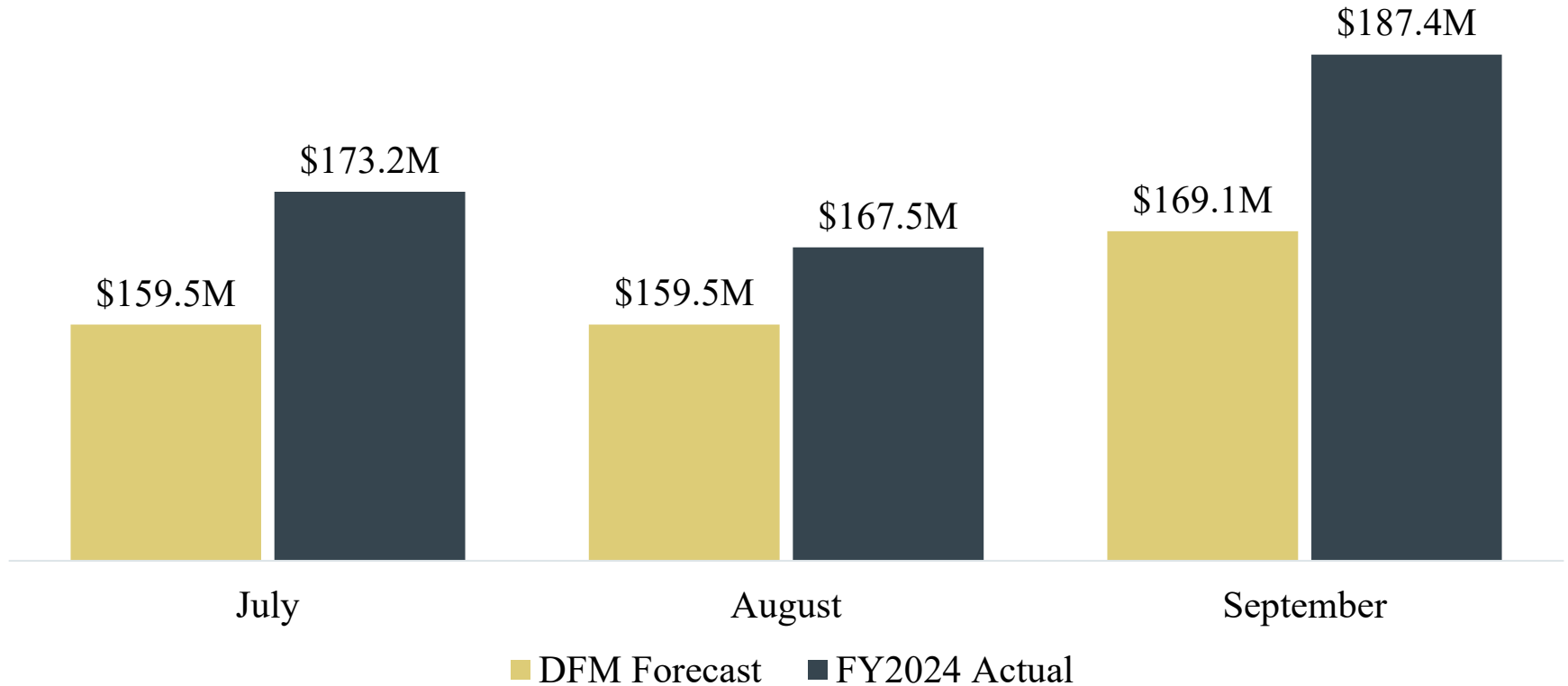
FY24 actuals compared to FY23 actuals



Individual Income Tax to General Fund

Individual Income Tax in Millions

FY24 actuals compared to DFM Forecast



Income Tax Withholdings

Income Tax Withholdings

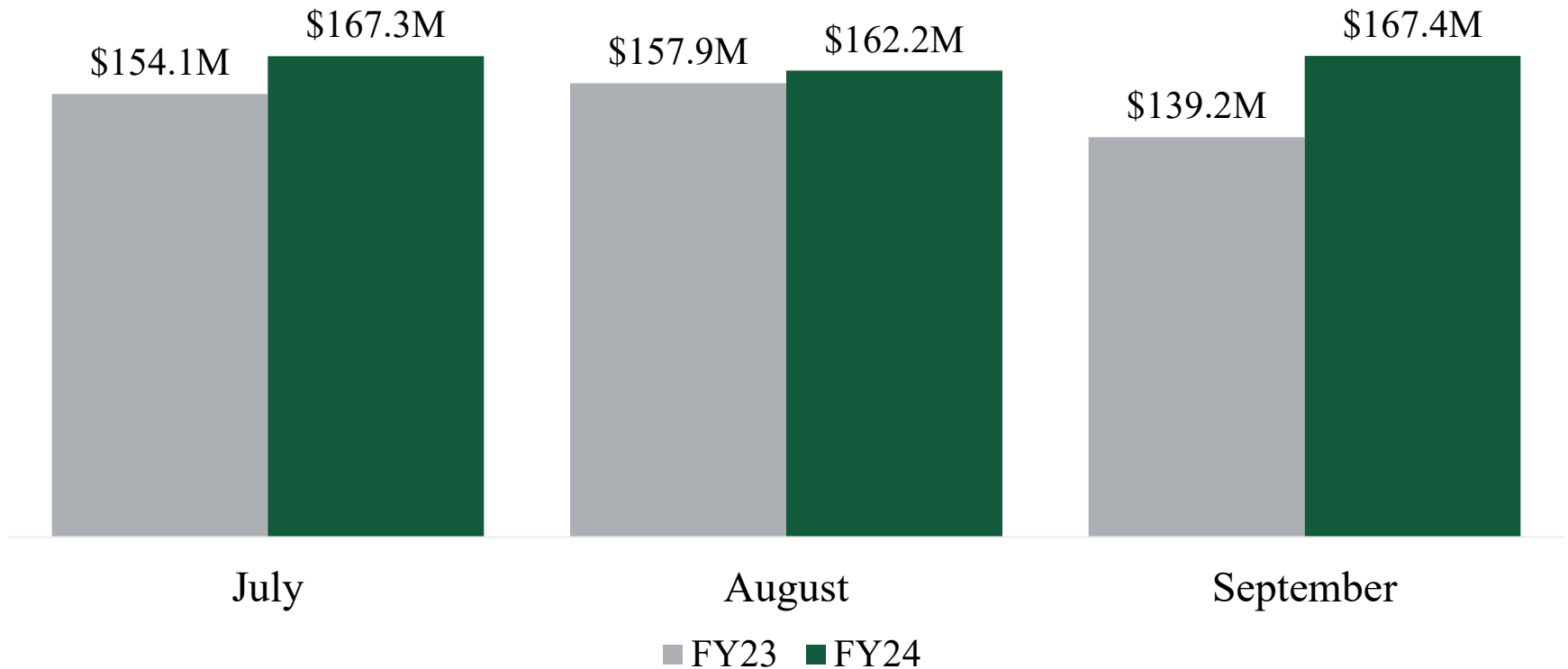
Most recent fiscal year has remained mostly steady, indicating consistency in withholdings



FY2024 First Quarter Withholdings

Income Tax Withholdings

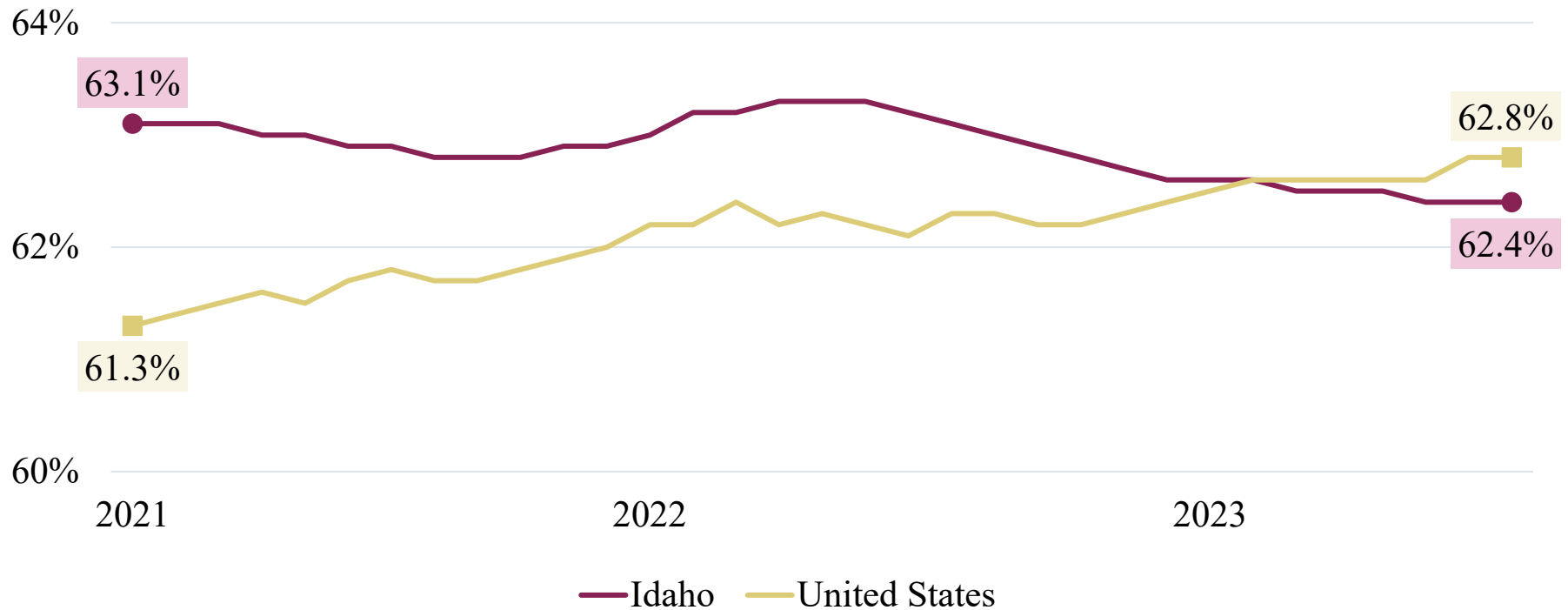
First quarter of FY2023 compared to FY2024



Labor Force Participation

Labor Force Participation Rate January 2021 to August 2023

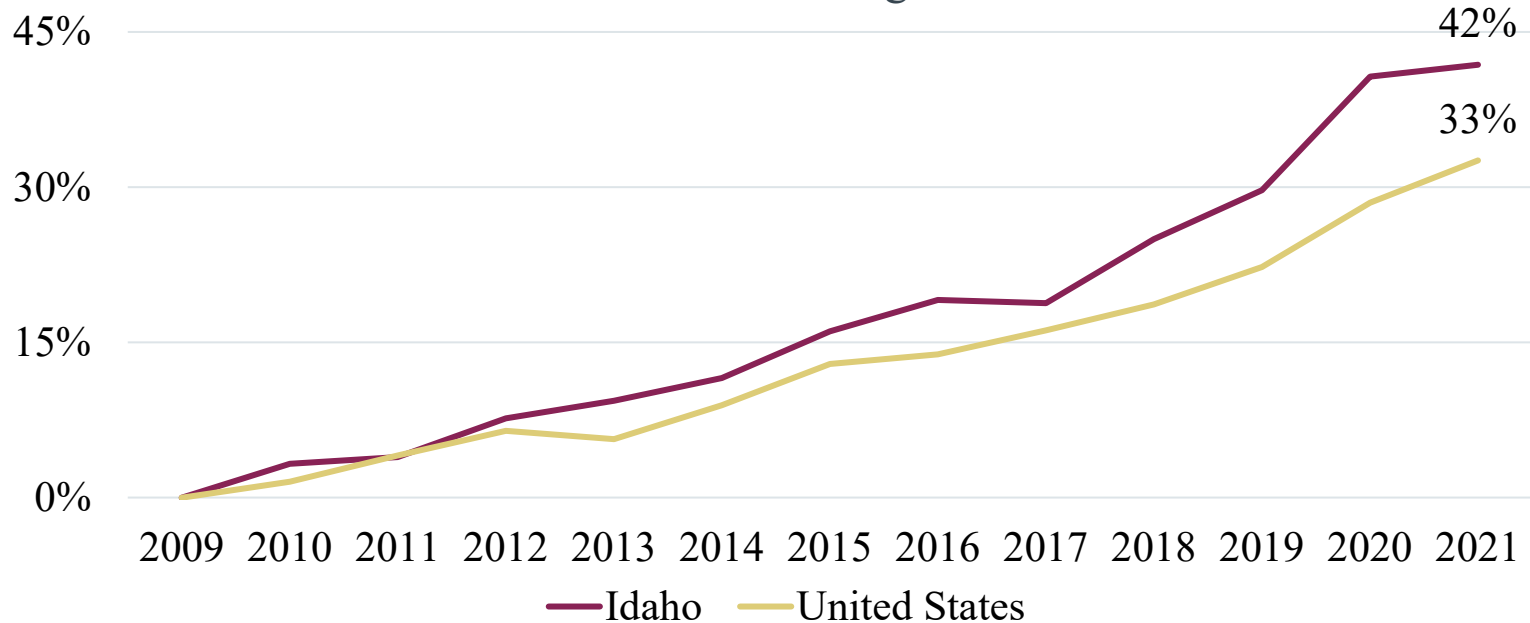
Idaho's labor force participation is at it's lowest since 2021



Real Income Per Capita

Personal Income Per Capita Growth Since 2009

Growth in levels for Idaho and the US average



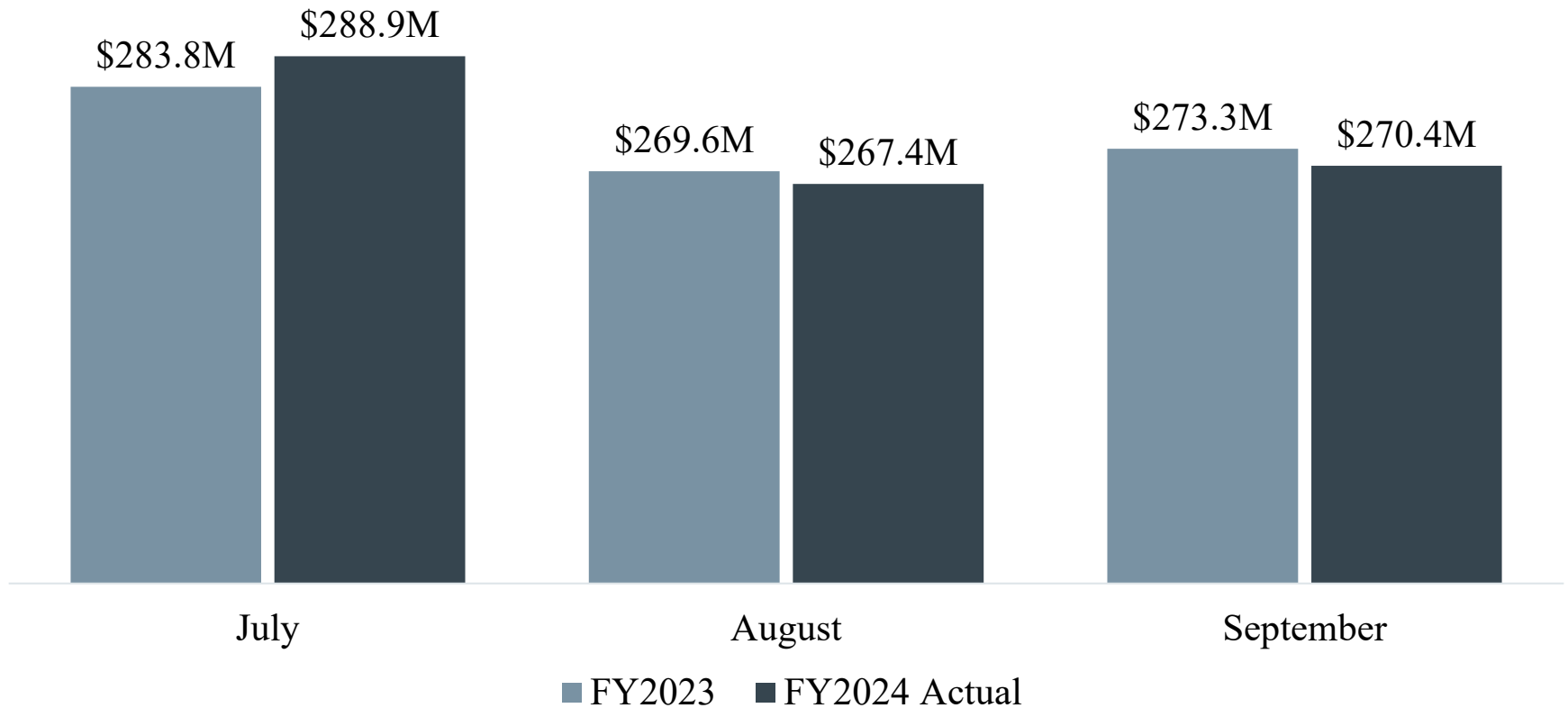
Real Per Capita Income by Year

| Year | Idaho | US |
|------|--------|--------|
| 2009 | 34,901 | 41,841 |
| 2021 | 49,501 | 55,477 |

Gross Sales Tax

Gross Sales Tax in Millions

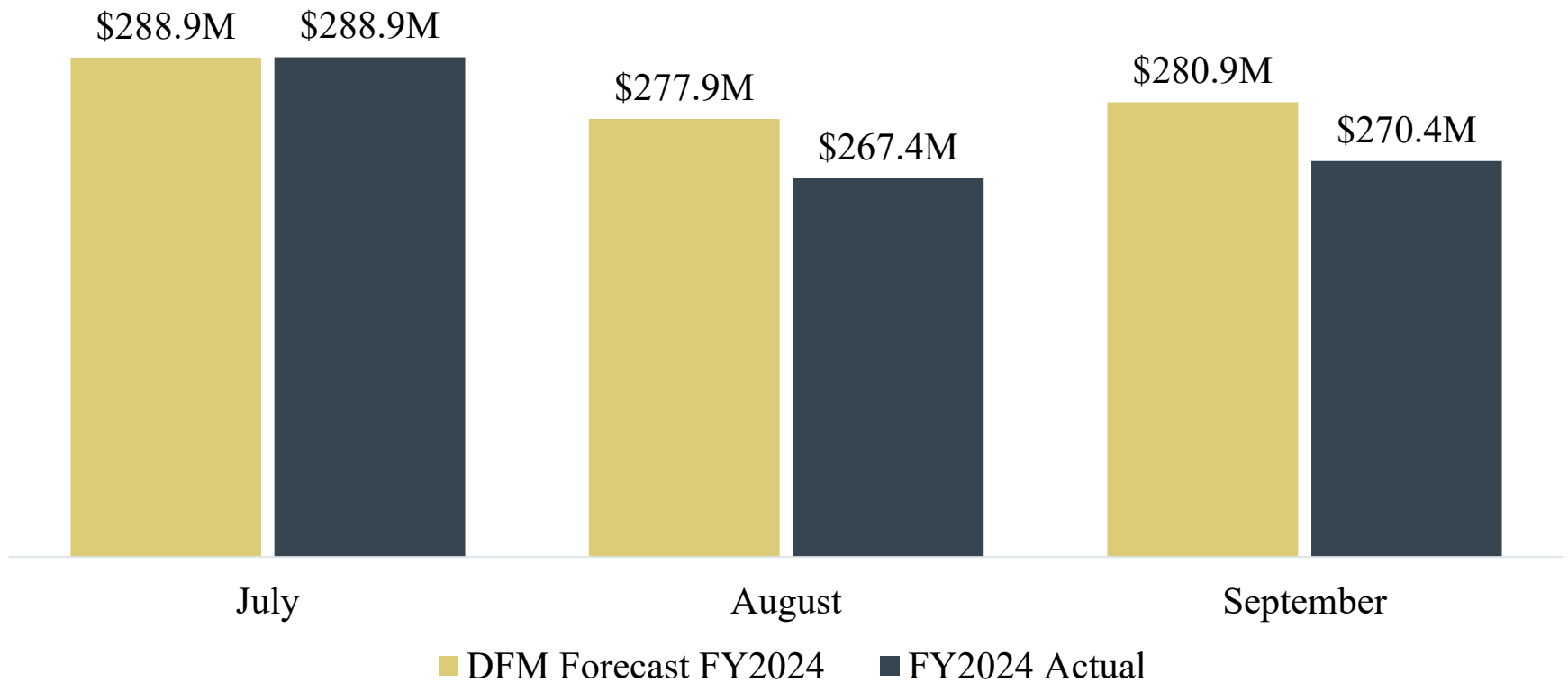
FY23 compared to FY24 actuals



Gross Sales Tax

Gross Sales Tax in Millions

DFM Forecast compared to FY23 actuals



FY2024 First Quarter Sales Tax to the General Fund

Sales Tax Distributed to the General Fund in Millions

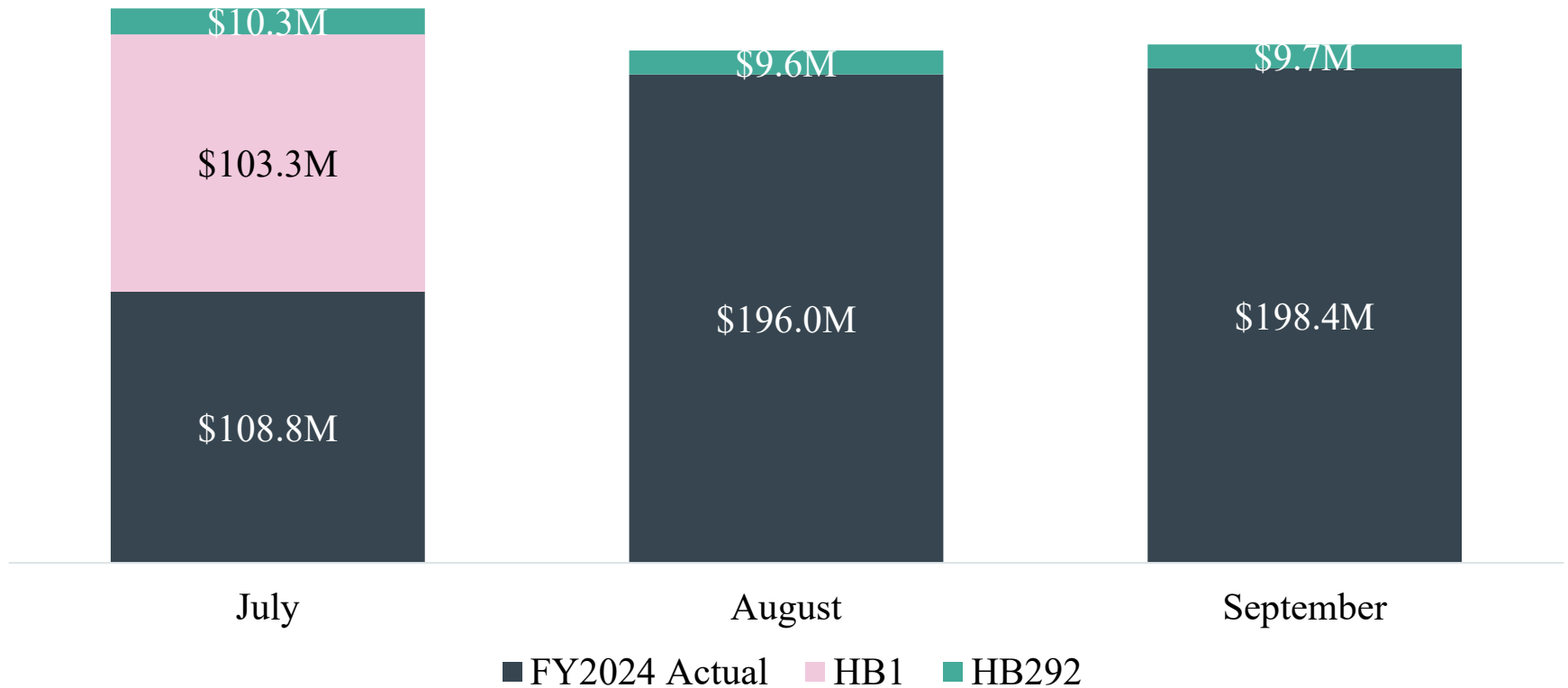
FY24 actuals, DFM Forecast, and FY23 actuals



FY2024 First Quarter Sales Tax to the General Fund

Sales Tax Distributed to the General Fund Including Certain Legislation in Millions

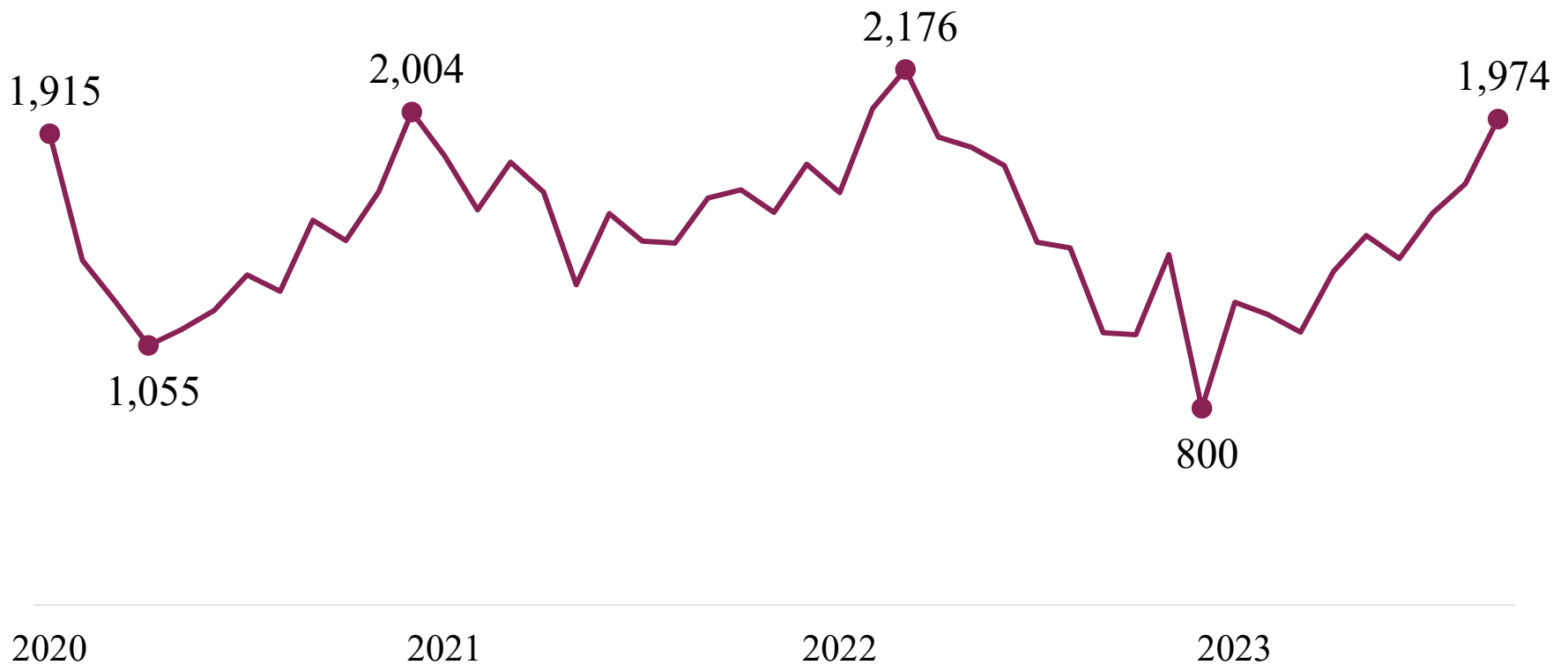
FY24 actuals, DFM Forecast, and FY23 actuals



Monthly Housing Starts

Idaho Housing Starts from January 2020 to September 2023

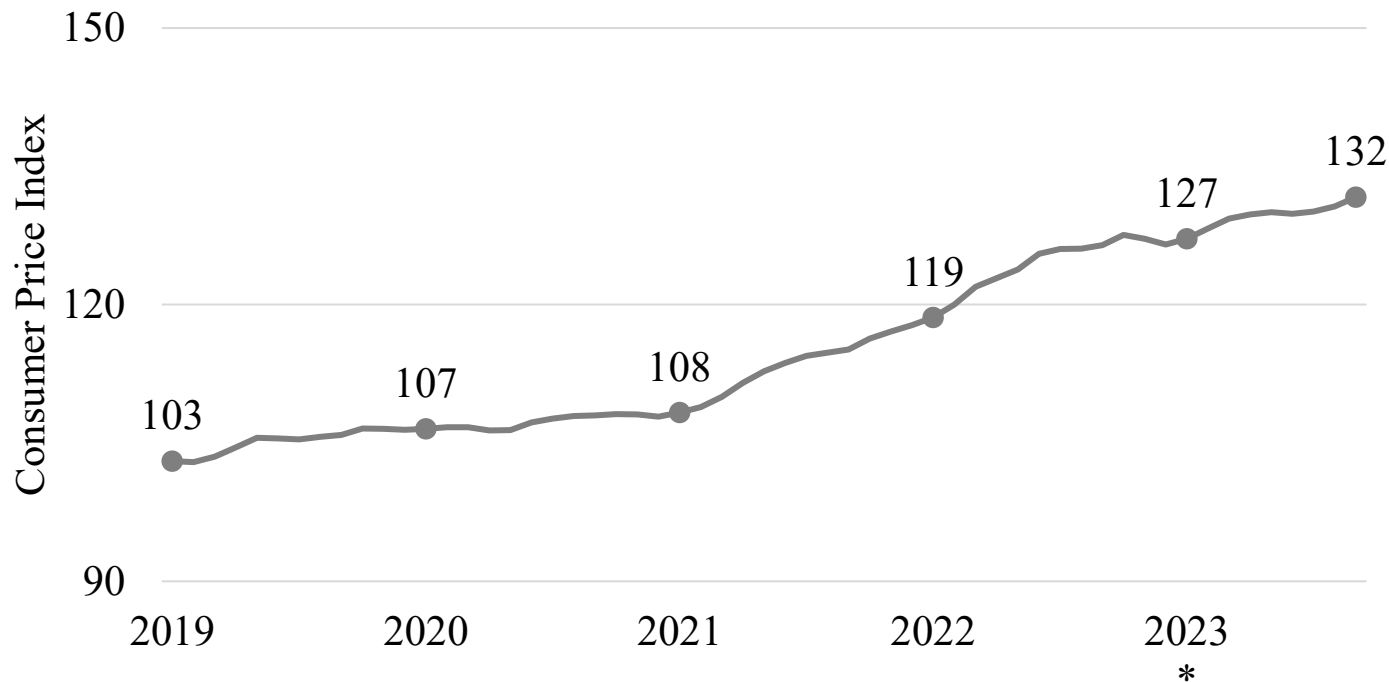
Housing starts reached a three year low at the end of 2022



Consumer Price Index and Inflation-Mountain Region

Consumer Price Index for the Mountain Region

Line becoming less steep in 2023



| Inflation Rate | |
|----------------|------|
| 2019 | 2.5% |
| 2020 | 2.1% |
| 2021 | 5.7% |
| 2022 | 9.5% |
| 2023* | 4.4% |

*Using CPI values through September 2023

Mountain Division includes AZ, CO, ID, MT, NV, NM, UT, and WY

*Through September 2023

Looking Ahead

- Overall, revenues appear to be levelling out
- Withholdings remain strong
- Sales taxes remain steady
- Still looking for headwinds on economic stability in a unique economy



Idaho Budget Outlook

Joint Finance Appropriations Committee

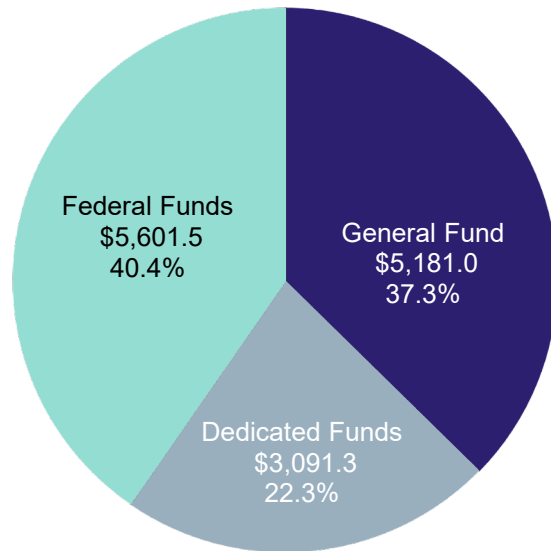
Keith Bybee, Manager

Budget & Policy Analysis

November 8, 2023

FY 2024 Budget All Funds (in millions)

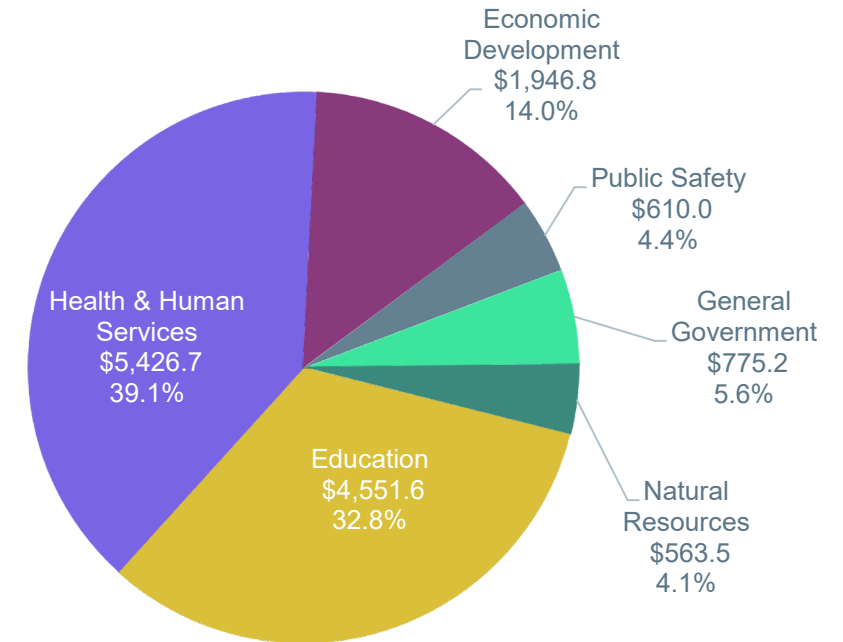
Where the money comes from ...



| By Fund Source | FY 2023 | FY 2024 | Total % Chg |
|----------------------|-------------------|-------------------|-------------|
| General Fund | \$4,624.5 | \$5,181.0 | 12.0% |
| Dedicated Funds | \$2,793.0 | \$3,091.3 | 10.7% |
| Federal Funds | \$5,495.9 | \$5,582.5 | 1.6% |
| Total Sources | \$12,913.4 | \$13,854.9 | 7.3% |

Totals may not add due to rounding

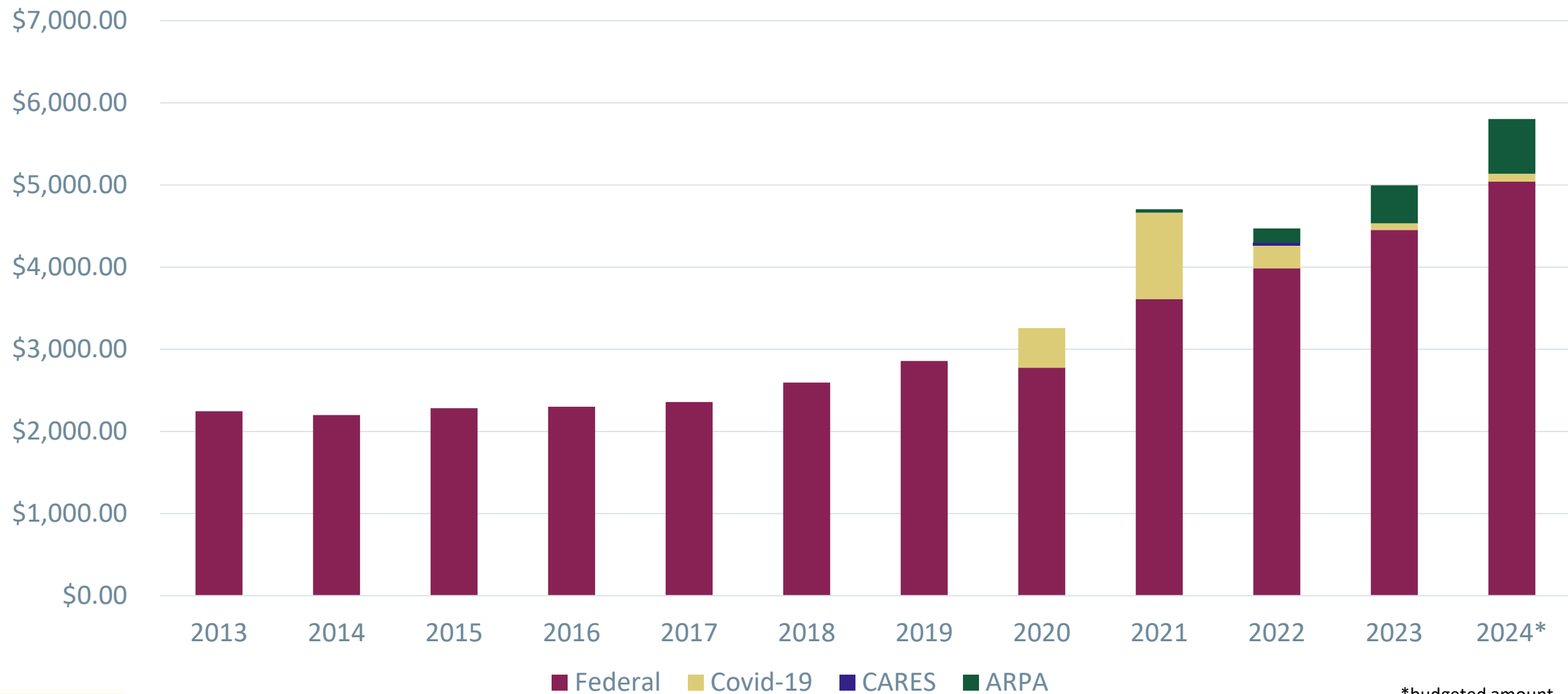
Where the money goes...



| By Functional Area | FY 2023 | FY 2024 | Total % Chg |
|-----------------------------|-------------------|-------------------|-------------|
| Education | \$4,312.9 | \$4,551.6 | 5.5% |
| Health & Human Services | \$4,919.9 | \$5,426.7 | 10.3% |
| Public Safety | \$617.5 | \$610.0 | (1.2%) |
| Natural Resources | \$569.2 | \$563.5 | (1.0%) |
| Economic Development | \$1,791.4 | \$1,946.8 | 8.7% |
| General Government | \$702.4 | \$756.2 | 7.7% |
| Total Appropriations | \$12,913.4 | \$13,854.9 | 7.3% |

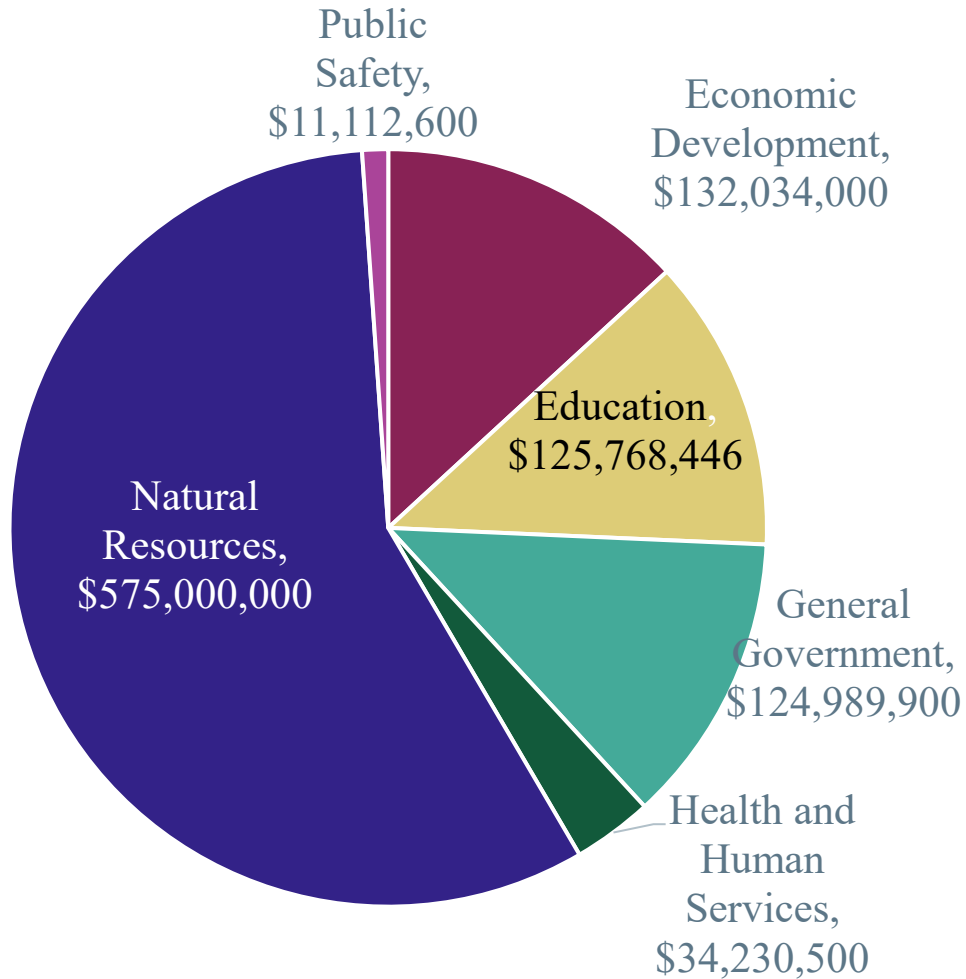
Totals may not add due to rounding

Federal Spending by State Government (in millions)



*budgeted amount

ARPA – State Fiscal Recovery - \$1.09 Billion

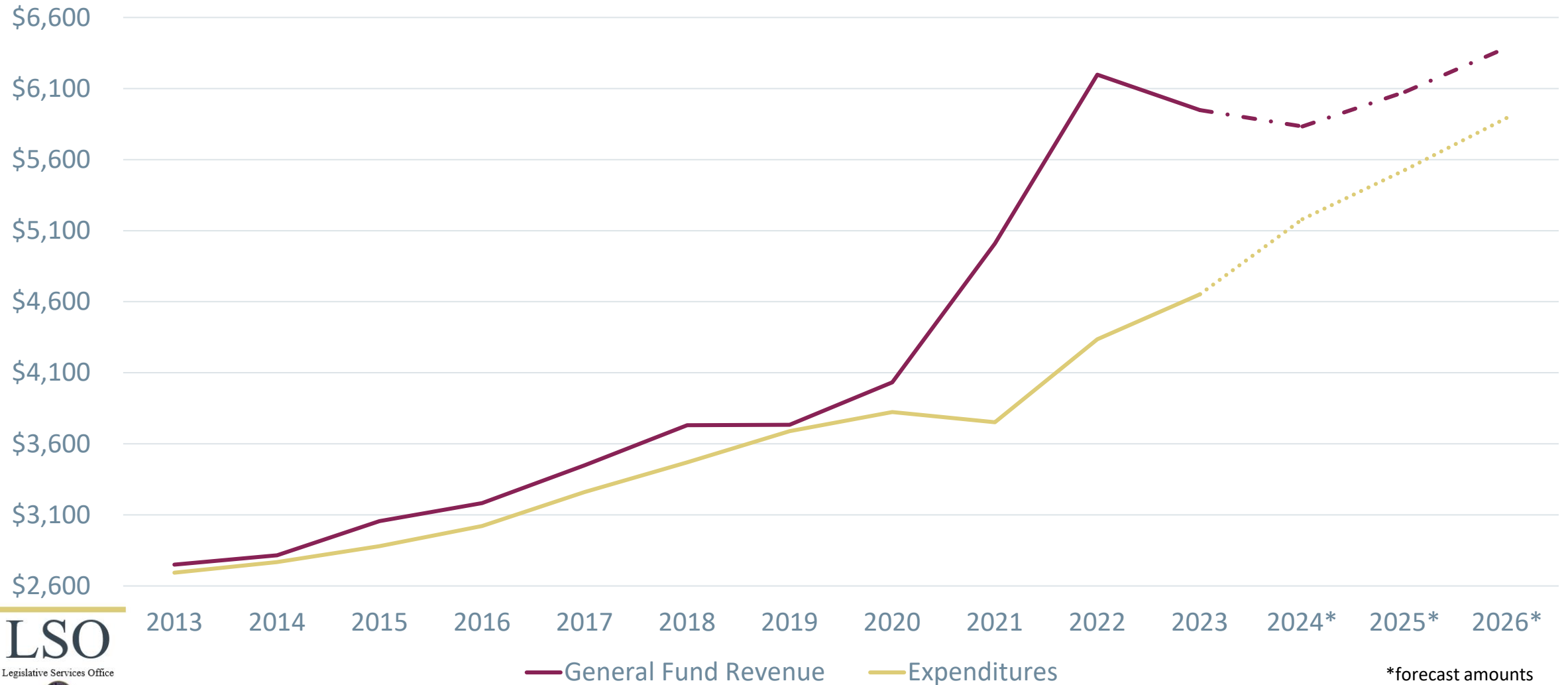


Notable items

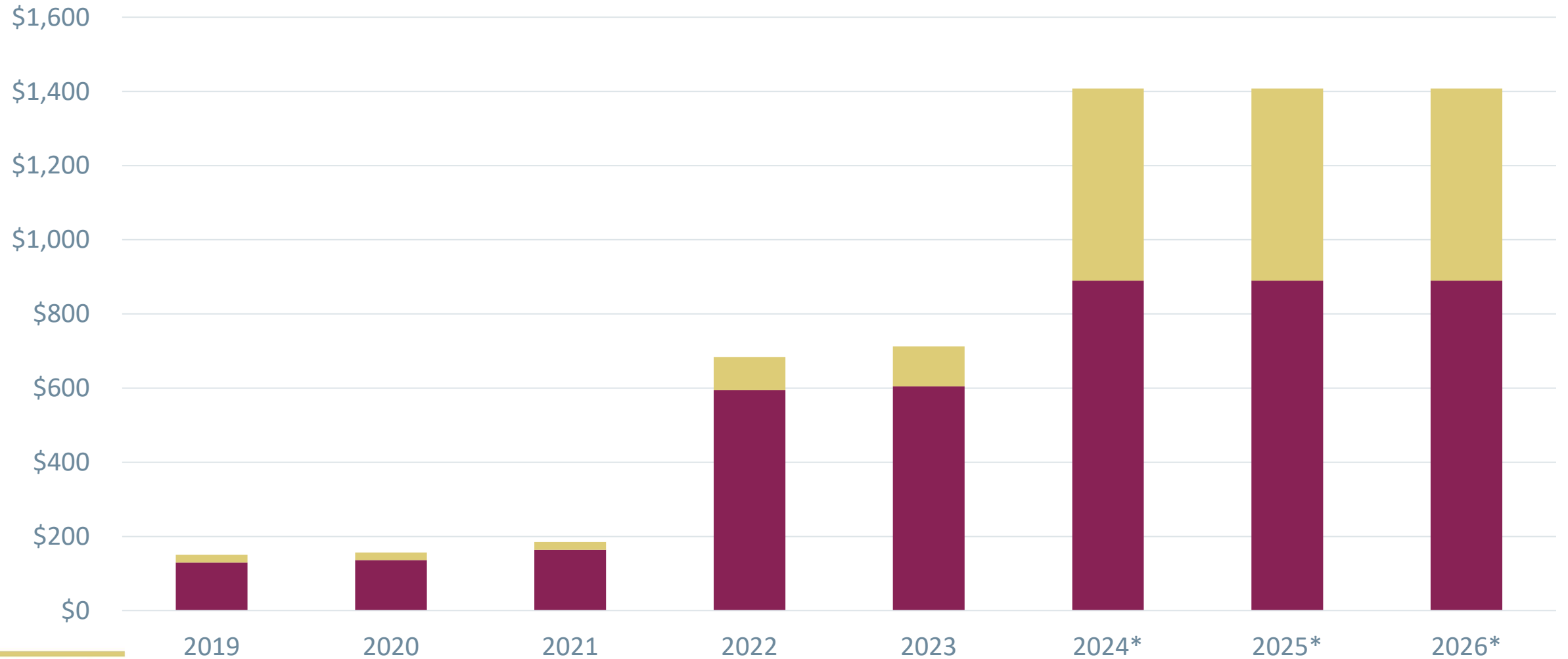
- \$250 M for aquifer recharge and water storage projects
- \$300 M for water remediation, drinking and wastewater projects
- \$50 M for workforce training
- \$50 M for workforce housing
- \$73 M for public school salary increases
- \$30 M for childcare infrastructure



General Fund (in millions)

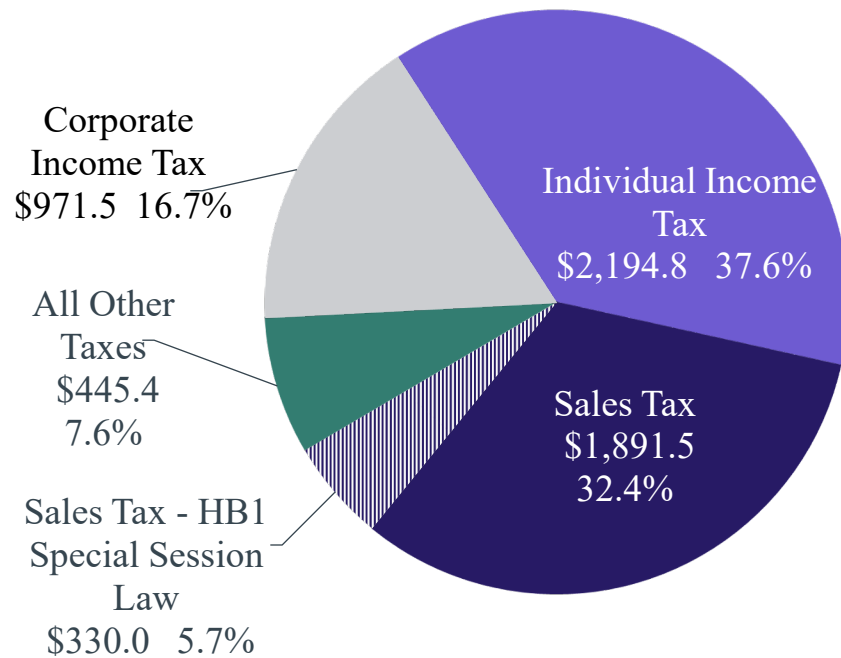


Tax Cuts & Earmarks (in millions)



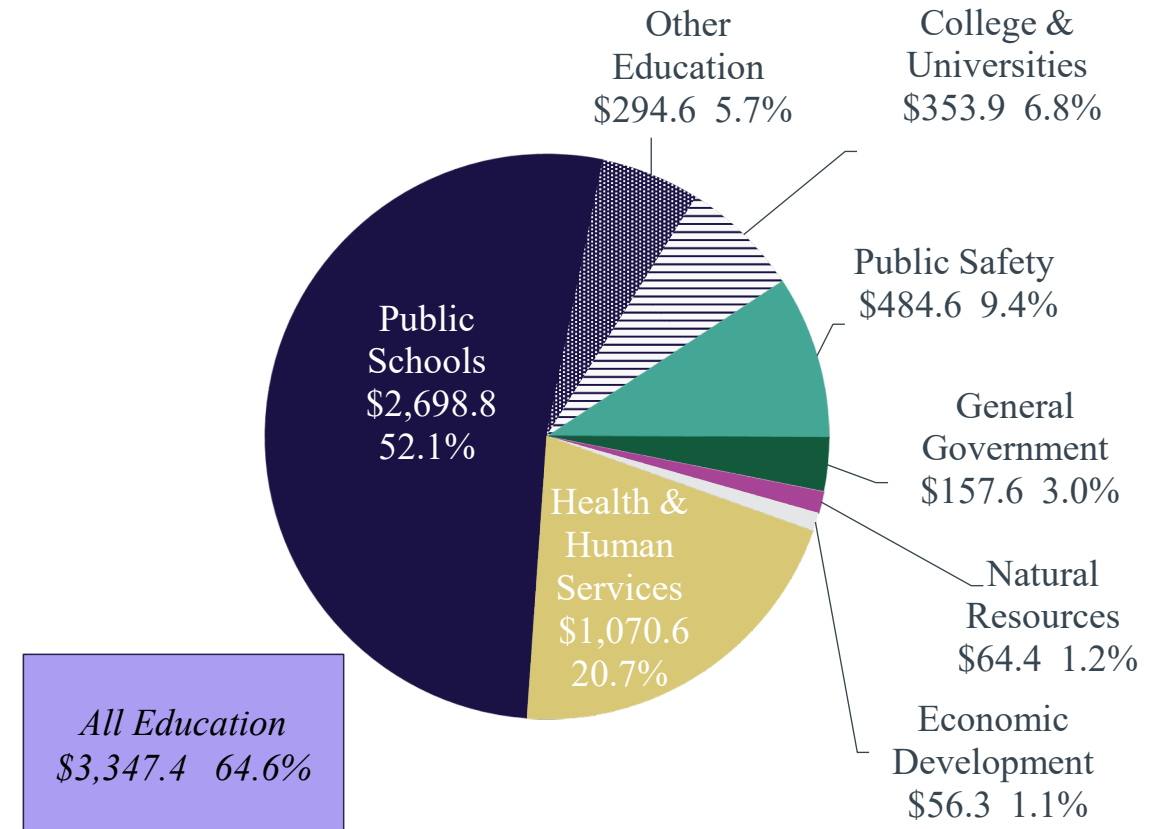
General Fund Revenues & Appropriations FY 2024 (in millions)

Where the money comes from . . .



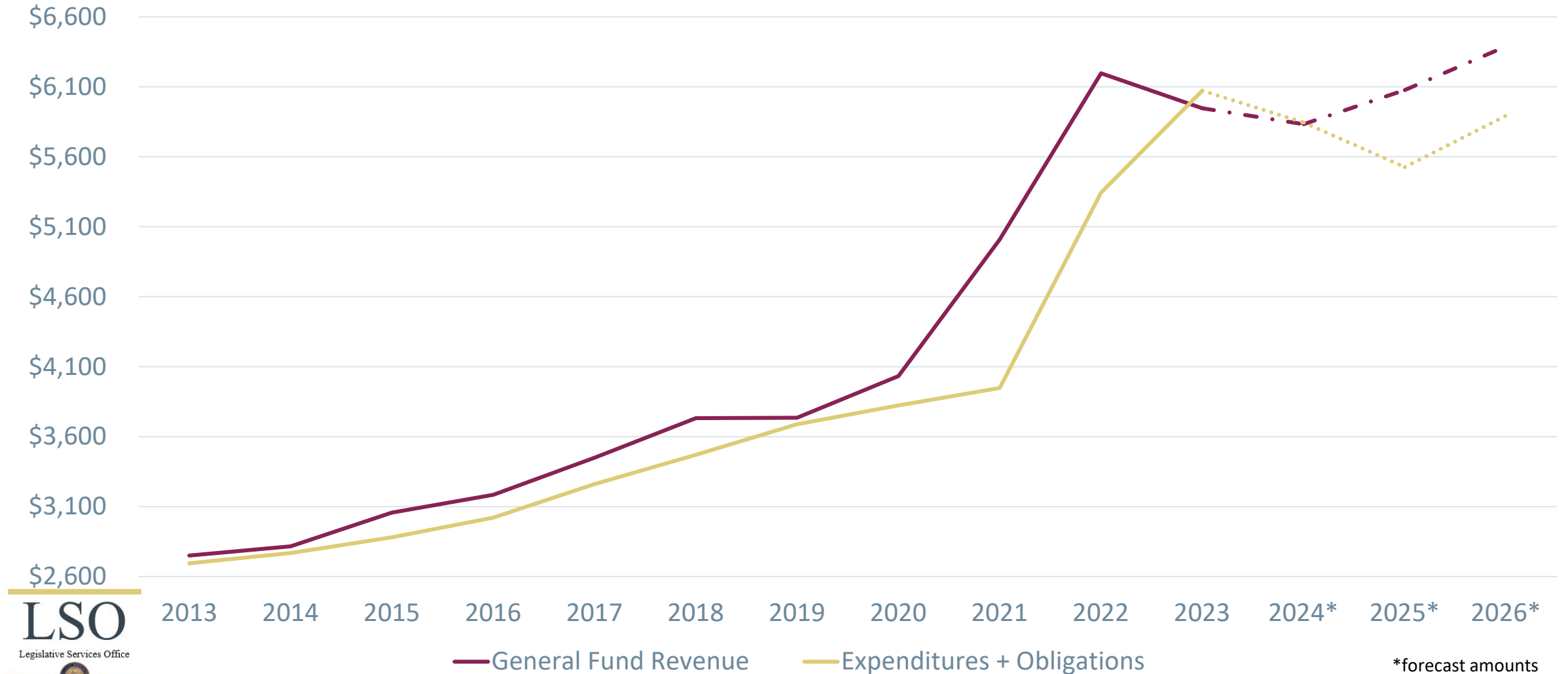
Total Revenue \$5,833.2

Where the money goes...



Total Appropriations \$5,181.0

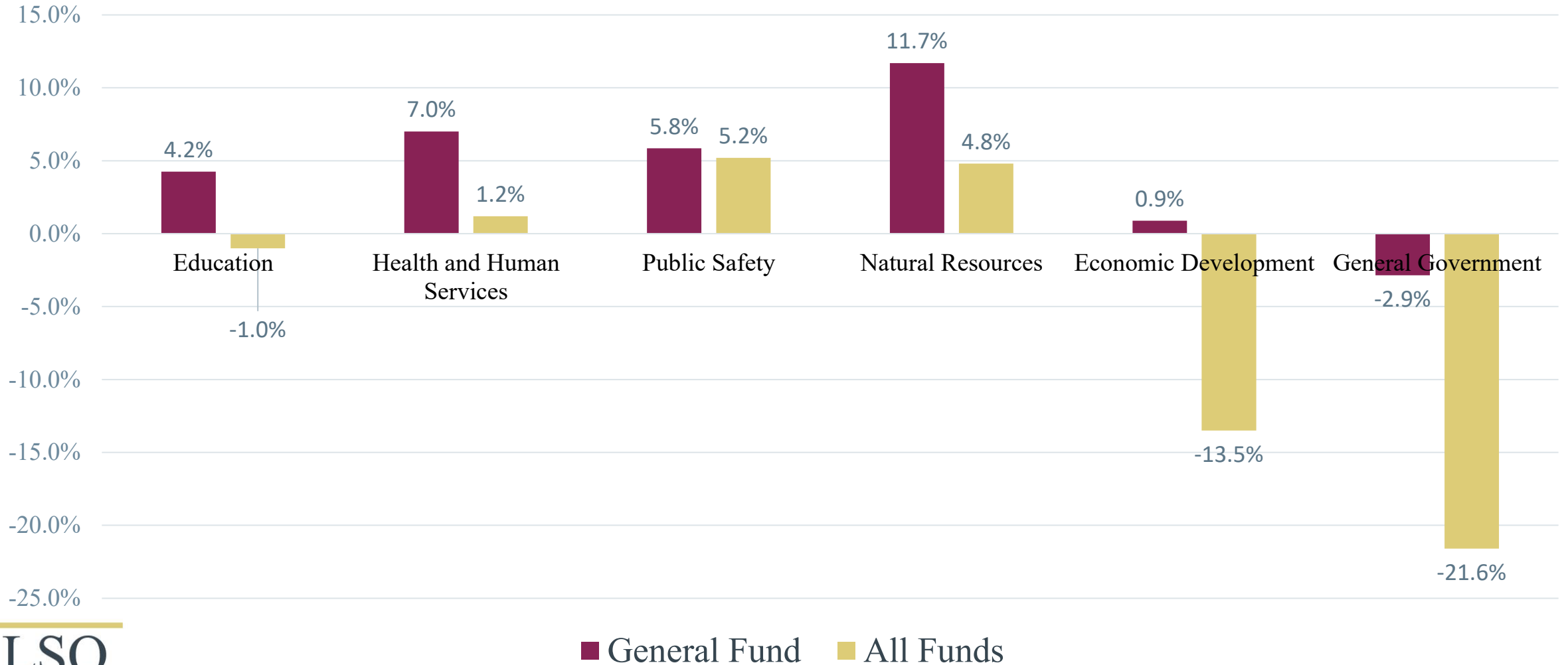
General Fund (in millions)



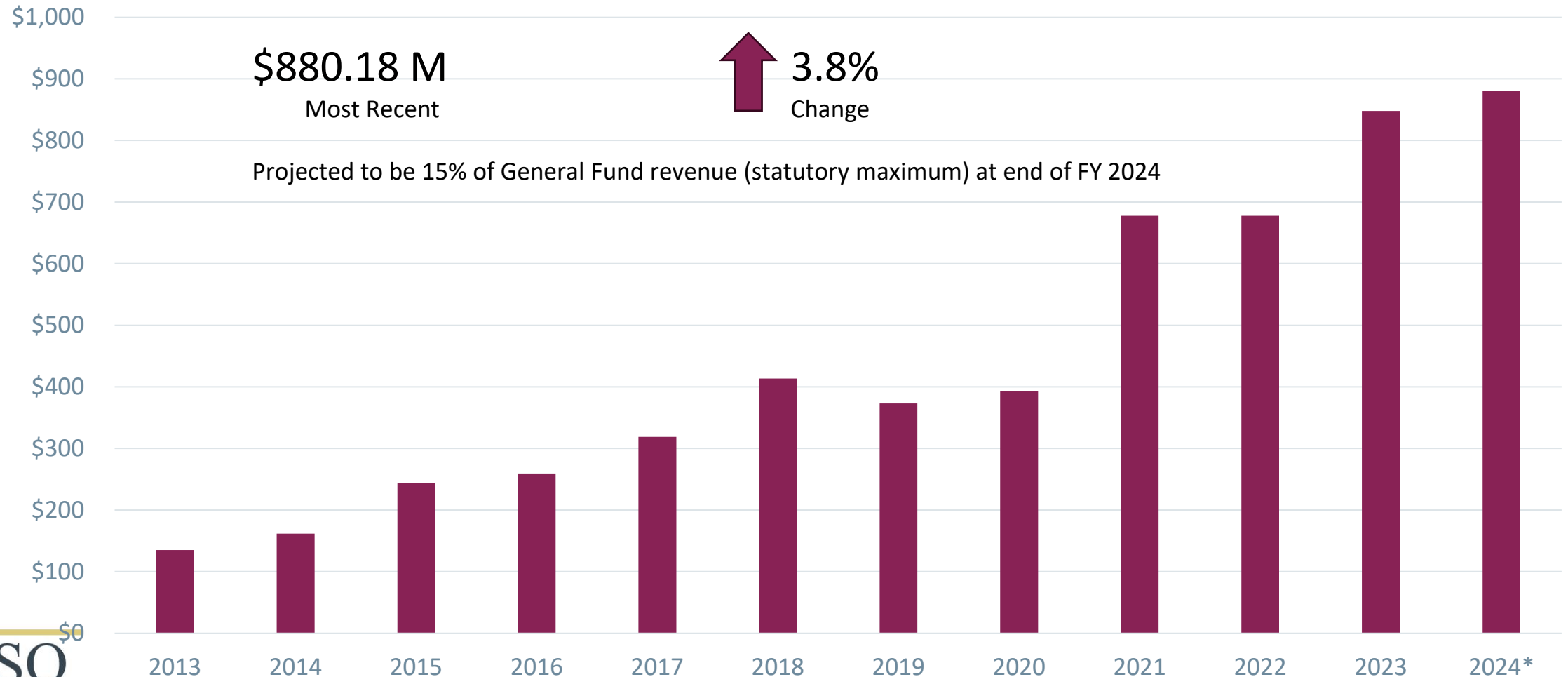
General Fund Obligations and Tax Rebates

| | \$ in Millions | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|--|----------------|----------------|------------------|------------------|----------------|------------------|
| Roads (ITD & Locals) | | \$126.0 | \$352.9 | \$445.0 | \$402.8 | \$1,326.7 |
| Permanent Building Fund | | \$91.5 | \$471.5 | \$452.8 | \$94.1 | \$1,109.9 |
| Savings (Budget Stabilization, PESF, 27th Payroll) | | \$339.6 | \$109.1 | \$217.0 | \$61.7 | \$727.4 |
| Natural Resources | | \$53.0 | \$163.2 | \$409.0 | \$78.7 | \$703.9 |
| Tax Rebates | | \$0 | \$350.0 | \$575.0 | \$0 | \$925.0 |
| Others | | \$14.3 | \$20.5 | \$114.0 | \$88.8 | \$237.6 |
| Total | | \$624.4 | \$1,467.2 | \$2,212.8 | \$746.1 | \$5,050.5 |

FY 2025 Request by Functional Area



General Fund Rainy Day Fund (in millions)



\$880.18 M

Most Recent



3.8%

Change

Projected to be 15% of General Fund revenue (statutory maximum) at end of FY 2024

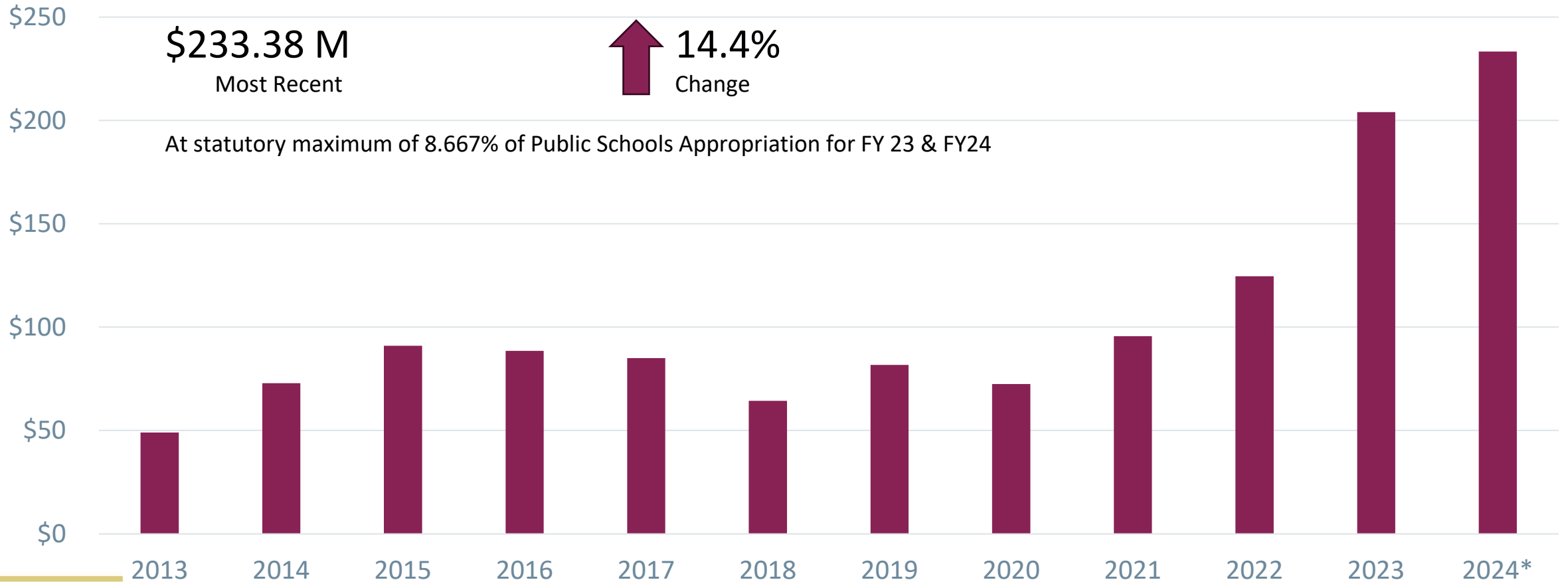
*forecast amounts

LSO

Legislative Services Office



Education Rainy Day Fund (in millions)



*forecast amounts

Cash Position Then and Now (in millions)

| | 2009 | 2024 |
|--|----------------|------------------|
| Ending Cash | \$248.8 | \$416.4* |
| Budget Stabilization Fund | \$140.6 | \$880.2 |
| Economic Recovery Reserve Fund | \$66.1 | |
| Public Education Stabilization Fund | \$112.1 | \$233.4 |
| Emergency Funds | \$3.3 | \$35.9 |
| Other | \$70.21 | \$100.8 |
| Total | \$641.1 | \$1,666.6 |
| As Percentage of Original Appropriation | 21.7% | 32.1% |

Please feel free to contact me with
any questions at (208)334-4739 or
kbybee@Lso.Idaho.gov



FY 2023 GENERAL FUND BUDGET UPDATE

| <u>REVENUES</u> | <u>SINE DIE</u> | <u>Actuals</u> |
|--|-------------------------|-------------------------|
| 1. Beginning Balance | \$ 1,333,557,500 | \$ 1,333,557,500 |
| 2. Reappropriation | 86,837,500 | 86,837,500 |
| 3. After Year-End Cash Reversions | 11,827,100 | 11,827,100 |
| 4. Total Beginning Cash Balance | \$ 1,432,222,100 | \$ 1,432,222,100 |
| 5. Revenues - 4.0% below FY 2022 | \$ 5,866,723,400 | 5,948,048,800 |
| 6. TOTAL REVENUES AND BEGINNING BALANCE | \$ 7,298,945,500 | \$ 7,380,270,900 |
| 7. H769 of 2022- Transfer to Dept Water Resources - Water Management Fund | (75,000,000) | (75,000,000) |
| 8. H772 of 2022 - Transfer to ITD - Strategic Initiatives Fund | (200,000,000) | (200,000,000) |
| 9. H779 of 2022 - Transfer to Permanent Building Fund - Deferred Maintenance | (150,000,000) | (150,000,000) |
| 10. H795 of 2022 - Public School Support Health Insurance | (75,500,000) | (75,500,000) |
| 11. H803 of 2022 - Transfer to Dept Commerce - Idaho Opportunity Fund | (2,000,000) | (2,000,000) |
| 12. S1428 of 2022 - Transfer to 27th Payroll Fund | (20,000,000) | (20,000,000) |
| 13. S1428 of 2022 - Transfer to Budget Stabilization Fund | (120,000,000) | (120,000,000) |
| 14. S1428 of 2022 - Transfer to Opioid Settlement Fund | (2,399,500) | (2,399,500) |
| 15. S1428 of 2022 - Transfer to Public Education Stabilization Fund | (77,000,000) | (77,000,000) |
| 16. H1 of 2022 Extraordinary Session - Income Tax Rebates | (500,000,000) | (500,000,000) |
| 17. H207 - Deficiency Warrants - Pests, Tires, Hazardous Materials | (472,200) | (472,200) |
| 18. H292 - Property Tax Relief - Homeowner Property Tax Relief Fund | (75,000,000) | (75,000,000) |
| 19. H354 - Transfer to ITD for Airports, Local Bridges, & Pedestrian Safety | (245,000,000) | (245,000,000) |
| 20. H361 - Transfer to DEQ for Drinking Water and Waste Water Projects | (99,000,000) | (99,000,000) |
| 21. H361 - Transfer to Water Resources for Water Infrastructure Projects | (150,000,000) | (150,000,000) |
| 22. S1195 - Transfer to Medicaid Management Information Systems Fund | (18,656,400) | (18,656,400) |
| 23. S1196 - Transfer to Parks & Recreation - Capacity and Maintenance | (85,000,000) | (85,000,000) |
| 24. S1197 - Transfer to Permanent Building Fund - Deferred Maintenance | (302,808,700) | (302,808,700) |
| 25. S1211 - Transfer to Workforce Dev Council - Semiconductor Workforce | (15,000,000) | (15,000,000) |
| 26. Total Transfers in (out) | (2,212,836,800) | (2,212,836,800) |
| 27. NET REVENUES (LINE 6 + 26) | \$ 5,086,108,700 | \$ 5,167,434,100 |
| <u>APPROPRIATIONS</u> | | |
| 28. FY 2023 Original Appropriation | 4,624,520,500 | 4,624,520,500 |
| 29. Reappropriations | 65,494,300 | 65,494,300 |
| 30. CY Executive Carry Forward into FY 2023 | 21,343,200 | 21,343,200 |
| 31. PY Executive Carry Forward into FY 2023 | 0 | 3,239,700 |
| 32. Supplementals/Rescissions: | (41,612,700) | (41,612,700) |
| 33. FY 2023 Total Appropriations/Estimated Expenditures | \$ 4,669,745,300 | \$ 4,672,985,000 |
| 34. FY 2023 Receipts to Appropriation | 0 | 245,400 |
| 35. FY 2023 Reversions | 0 | (21,276,300) |
| 36. Authorized Carryover / Reappropriations into FY 2024 | 0 | (39,224,100) |
| 37. Executive Carryforward into FY 2024 | 0 | (29,626,000) |
| 38. Other Adjustments | 0 | (12,100) |
| 39. FY 2023 ACTUAL EXPENDITURES | | \$ 4,583,091,900 |
| 40. FY 2023 ENDING BALANCE | \$ 416,363,400 | \$ 584,342,200 |
| 41. Reserve Cash for Encumbrances/Carryover | 0 | (68,850,100) |
| 42. Surplus Eliminator for Property Tax Relief | 0 | (99,128,700) |
| 43. Unobligated Cash Balance | 416,363,400 | 416,363,400 |

FY 2024 GENERAL FUND BUDGET UPDATE

| <u>REVENUES</u> | <u>SINE DIE</u> | <u>UPDATE</u> |
|--|------------------------|----------------------|
| 1. Estimated Beginning Balance | \$ 416,363,400 | \$ 416,363,400 |
| 2. Cash Reserved for Reappropriation and ECF | \$ 0 | \$ 72,247,200 |
| 3. After Year-End Reversions | \$ 0 | \$ 34,731,900 |
| 4. Total Cash Balances | \$ 416,363,400 | \$ 523,342,500 |
| 5. Legislature Revenue Estimate - 2.8% below FY 23 Collections | 5,783,209,500 | 5,783,209,500 |
| 6. DFM Revised August Forecast | 0 | 49,995,700 |
| 7. Revised Revenue Estimate - 1.9% below FY 23 Collections | 5,783,209,500 | 5,833,205,200 |
| 8. TOTAL REVENUES AND ESTIMATED BEGINNING BALANCE | \$ 6,199,572,900 | \$ 6,356,547,700 |
| 9. H345 - Transfer to Charter School Loan Fund | (50,000,000) | (50,000,000) |
| 10. H354 - Transfer to ITD for Local Strategic Initiatives Grants | (100,000,000) | (100,000,000) |
| 11. H354 - Transfer to ITD for Local Highway Districts - Distribution Formula | (121,120,000) | (121,120,000) |
| 12. H354 - Transfer to ITD for ITD Strategic Initiatives Projects | (181,680,000) | (181,680,000) |
| 13. H356 - Transfer to Rural Nursing Loans Fund | (250,000) | (250,000) |
| 14. H380 - Transfer to Public Defense Fund | (36,000,000) | (36,000,000) |
| 15. H380 - Transfer to School District Facilities Fund | (20,000,000) | (20,000,000) |
| 16. H380 - Transfer to Sales Tax Distribution Fund - Special Purpose Taxing Distri | (2,000,000) | (2,000,000) |
| 17. S1196 - Transfer to Parks & Recreation for Capacity and Maintenance | (10,000,000) | (10,000,000) |
| 18. S1197 - Transfer to Permanent Building Fund for Additional Projects | (94,098,100) | (94,098,100) |
| 19. S1211 - Transfer to Peace Officers Training Fund - POST Operations | (550,000) | (550,000) |
| 20. S1211 - Transfer to Budget Stabilization Fund | (32,363,200) | (32,363,200) |
| 21. S1211 - Transfer to Public Education Stabilization Fund | (29,327,600) | (29,327,600) |
| 22. S1211 - Transfer to Fire Suppression Deficiency Fund | (68,715,900) | (68,715,900) |
| 23. Total Transfers in (out) | \$ (746,104,800) | \$ (746,104,800) |
| 24. NET REVENUES | \$ 5,453,468,100 | \$ 5,610,442,900 |
| <u>APPROPRIATIONS</u> | | |
| 25. FY 2024 Original Appropriations | \$ 5,181,036,700 | \$ 5,181,036,700 |
| 26. Authorized Reappropriation and ECF | 0 | 72,247,200 |
| 27. Supplemental Appropriation Requests | 0 | (72,199,200) |
| 28. FY 2024 Estimated Expenditures | \$ 5,181,036,700 | \$ 5,181,084,700 |
| 29. FY 2024 ESTIMATED ENDING BALANCE (Line 27 - 28) | \$ 272,431,400 | \$ 429,358,200 |

FY 2025 GENERAL FUND BUDGET REQUEST

| | <u>Budget Request</u> | <u>% Change from Orig. Approp.</u> |
|---|-------------------------|--|
| <u>REVENUES</u> | | |
| 1. DFM Revenue Estimate - 4.2% above FY 24 Projections | 6,076,891,100 | |
| 2. Transfer to Strategic Initiatives Program Fund - ITD | (311,884,000) | |
| 3. Transfer to Fire Suppression Deficiency Fund - Dept. of Lands | (17,000,000) | |
| 4. Transfer to Governor's Residence Fund - Dept. of Administration | (30,000) | |
| 5. Total Transfers in (out) | <u>\$ (328,914,000)</u> | |
| 6. NET REVENUES | \$ 5,747,977,100 | |
| <u>APPROPRIATIONS</u> | | |
| 7. FY 2025 Base Agency Request | \$ 5,144,615,000 | (0.7%) |
| 8. Benefit Costs | 9,787,700 | |
| 9. Inflationary Adjustments | 1,716,200 | |
| 10. Replacement Items | 6,406,900 | |
| 11. Change in Employee Compensation | 9,197,100 | |
| 12. Public Schools Admion/Classified CEC | 4,126,300 | |
| 13. Military Compensation | 103,300 | |
| 14. Nondiscretionary Adjustments | <u>64,964,100</u> | |
| 15. FY 2025 Maintenance of Current Operations Agency Request | \$ 5,240,916,600 | 1.2% |
| 16. Line Items by Functional Area | | |
| 17. Education | 136,629,500 | 2.6% |
| 18. Health and Human Services | 13,311,700 | 0.3% |
| 19. Public Safety | 23,023,600 | 0.4% |
| 20. Natural Resources | 6,839,900 | 0.1% |
| 21. Economic Development | 3,256,600 | 0.1% |
| 22. General Government | 6,098,500 | 0.1% |
| 23. OITS Consolidation | <u>105,100</u> | <u>0.0%</u> |
| 24. FY 2025 General Fund Agency Request | \$ 5,430,181,500 | 4.8% |

FY 2025 Agency Request by Decision Unit

| Decision Unit | FTP | Gen | Ded | Fed | Total |
|---|------------------|----------------------|----------------------|----------------------|-----------------------|
| FY 2024 Original Appropriation | 20,670.04 | 5,181,036,700 | 3,091,315,800 | 5,582,510,400 | 13,854,862,900 |
| Reappropriation | 0.00 | 43,518,600 | 1,780,375,100 | 327,506,000 | 2,151,399,700 |
| Supplementals | 17.00 | 13,676,900 | 7,797,300 | (154,231,300) | (132,757,100) |
| Rescissions | 0.00 | (85,876,100) | 0 | 0 | (85,876,100) |
| Deficiency Warrants | 0.00 | 649,900 | 0 | 0 | 649,900 |
| Cash Transfers & Adjustments | 0.00 | (649,900) | 0 | 0 | (649,900) |
| FY 2024 Total Appropriation | 20,687.04 | 5,152,356,100 | 4,879,488,200 | 5,755,785,100 | 15,787,629,400 |
| Expenditure Adjustments | 39.22 | 0 | 3,393,800 | 5,679,100 | 9,072,900 |
| Executive Carry Forward | 3.00 | 28,728,600 | 61,863,900 | 41,038,300 | 131,630,800 |
| FY 2024 Estimated Expenditures | 20,729.26 | 5,181,084,700 | 4,944,745,900 | 5,802,502,500 | 15,928,333,100 |
| Removal of Onetime Expenditures | (31.51) | (122,302,800) | (2,670,961,500) | (1,227,569,900) | (4,020,834,200) |
| Base Adjustments | 22.32 | 85,833,100 | (200,300) | 176,924,300 | 262,557,100 |
| FY 2025 Base | 20,720.07 | 5,144,615,000 | 2,273,584,100 | 4,751,856,900 | 12,170,056,000 |
| Benefit Costs | 0.00 | 9,787,700 | 5,936,100 | 3,225,000 | 18,948,800 |
| Inflationary Adjustments | 0.00 | 1,716,200 | 1,098,900 | 91,500 | 2,906,600 |
| Replacement Items | 0.00 | 6,406,900 | 74,441,200 | 4,466,900 | 85,315,000 |
| Change in Employee Compensation | 0.00 | 9,197,100 | 5,659,100 | 2,692,100 | 17,548,300 |
| Public Schools Admin/Classified CEC | 0.00 | 4,126,300 | 0 | 0 | 4,126,300 |
| Military Compensation | 0.00 | 103,300 | 64,200 | 423,900 | 591,400 |
| Nondiscretionary Adjustments | 0.00 | 64,964,100 | 84,983,400 | (84,995,300) | 64,952,200 |
| Endowment Adjustments | 0.00 | 0 | 2,558,700 | 0 | 2,558,700 |
| FY 2025 Program Maintenance | 20,720.07 | 5,240,916,600 | 2,448,325,700 | 4,677,761,000 | 12,367,003,300 |
| Line Items by Functional Area | | | | | |
| Education | 55.90 | 136,629,500 | 6,602,900 | 195,522,200 | 338,754,600 |
| Health and Human Services | 67.50 | 13,311,700 | 43,315,800 | 245,532,500 | 302,160,000 |
| Public Safety | 100.33 | 23,023,600 | 780,300 | 3,739,100 | 27,543,000 |
| Natural Resources | 21.32 | 23,839,900 | 22,896,000 | 23,580,200 | 70,316,100 |
| Economic Development | 368.00 | 315,140,600 | 179,877,800 | 124,724,900 | 619,743,300 |
| General Government | 34.50 | 6,128,500 | 78,623,200 | 787,100 | 85,538,800 |
| OITS Consolidation | 2.25 | 105,100 | 5,967,400 | 133,300 | 6,205,800 |
| Cash Transfers | 0.00 | (328,914,000) | (1,500,000) | 21,054,200 | (309,359,800) |
| FY 2025 Original Appropriation | 21,369.87 | 5,430,181,500 | 2,784,889,100 | 5,292,834,500 | 13,507,905,100 |
| Percent Change from Orig. Appropriation | 3.4% | 4.8% | (9.9%) | (5.2%) | (2.5%) |
| Percent Change from Total Appropriation | 3.3% | 5.4% | (42.9%) | (8.0%) | (14.4%) |

FY 2025 Total Agency Request

| | FTP | Pers Costs | Oper Exp | Cap Out | T/B Pymts | Total |
|---------------|------------------|----------------------|----------------------|--------------------|----------------------|-----------------------|
| General | 9,879.20 | 1,133,120,200 | 366,927,600 | 14,568,400 | 3,894,155,100 | 5,408,771,300 |
| OT | 0.00 | 0 | 6,506,100 | 13,904,100 | 1,000,000 | 21,410,200 |
| Fund Total: | 9,879.20 | 1,133,120,200 | 373,433,700 | 28,472,500 | 3,895,155,100 | 5,430,181,500 |
| Dedicated | 9,324.94 | 811,052,600 | 504,580,400 | 172,071,700 | 1,042,437,300 | 2,530,142,000 |
| OT | 0.00 | 0 | 52,557,600 | 193,875,000 | 8,314,500 | 254,747,100 |
| Fund Total: | 9,324.94 | 811,052,600 | 557,138,000 | 365,946,700 | 1,050,751,800 | 2,784,889,100 |
| Federal | 2,160.23 | 357,623,000 | 308,048,400 | 334,911,500 | 3,793,350,400 | 4,793,933,300 |
| OT | 5.50 | 3,877,900 | 186,411,000 | 87,898,000 | 220,714,300 | 498,901,200 |
| Fund Total: | 2,165.73 | 361,500,900 | 494,459,400 | 422,809,500 | 4,014,064,700 | 5,292,834,500 |
| Total: | 21,369.87 | 2,305,673,700 | 1,425,031,100 | 817,228,700 | 8,959,971,600 | 13,507,905,100 |

General Fund Request Comparison by Agency

| | FY 2024 Approp | FY 2025 Request | Amount Change | Percent Change |
|---|----------------------|----------------------|--------------------|-------------------|
| 1 Education | | | | |
| Public School Support | 2,698,842,500 | 2,776,406,300 | 77,563,800 | 2.9% |
| Agricultural Research & Extension Service | 36,798,300 | 37,902,300 | 1,104,000 | 3.0% |
| College and Universities | 353,942,200 | 363,763,300 | 9,821,100 | 2.8% |
| Community Colleges | 60,910,500 | 63,121,400 | 2,210,900 | 3.6% |
| Education, Office of the State Board of | 41,353,500 | 46,705,600 | 5,352,100 | 12.9% |
| Health Education Programs | 26,845,500 | 27,820,600 | 975,100 | 3.6% |
| Career Technical Education | 76,509,300 | 78,656,300 | 2,147,000 | 2.8% |
| Idaho Public Television | 2,933,900 | 2,971,800 | 37,900 | 1.3% |
| Special Programs | 29,138,000 | 30,066,500 | 928,500 | 3.2% |
| Department of Education | 14,778,500 | 56,675,700 | 41,897,200 | 283.5% |
| Vocational Rehabilitation | 5,172,200 | 5,311,300 | 139,100 | 2.7% |
| Charter School Commission | 190,100 | 192,400 | 2,300 | 1.2% |
| Total Education | 3,347,414,500 | 3,489,593,500 | 142,179,000 | 4.2% |
| 2 Health and Human Services | | | | |
| Health and Welfare, Department of | 214,020,500 | 222,602,700 | 8,582,200 | 4.0% |
| Medicaid, Division of | 856,366,900 | 922,862,500 | 66,495,600 | 7.8% |
| State Independent Living Council | 259,900 | 269,200 | 9,300 | 3.6% |
| Total Health and Human Services | 1,070,647,300 | 1,145,734,400 | 75,087,100 | 7.0% |
| 3 Public Safety | | | | |
| Correction, Department of | 321,777,700 | 328,896,800 | 7,119,100 | 2.2% |
| Judicial Branch | 62,453,600 | 72,468,200 | 10,014,600 | 16.0% |
| Juvenile Corrections, Department of | 48,566,000 | 49,171,200 | 605,200 | 1.2% |
| Police, Idaho State | 51,849,700 | 62,459,500 | 10,609,800 | 20.5% |
| Total Public Safety | 484,647,000 | 512,995,700 | 28,348,700 | 5.8% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 26,108,900 | 28,743,900 | 2,635,000 | 10.1% |
| Fish and Game, Department of | 0 | 0 | 0 | |
| Land, Board of Commissioners | 10,414,800 | 15,034,200 | 4,619,400 | 44.4% |
| Parks and Recreation, Department of | 3,915,000 | 3,954,900 | 39,900 | 1.0% |
| Water Resources, Department of | 23,935,400 | 24,169,700 | 234,300 | 1.0% |
| Total Natural Resources | 64,374,100 | 71,902,700 | 7,528,600 | 11.7% |
| 5 Economic Development | | | | |
| Agriculture, Department of | 16,604,700 | 17,498,100 | 893,400 | 5.4% |
| Commerce, Department of | 6,669,000 | 6,837,300 | 168,300 | 2.5% |
| Finance, Department of | 0 | 0 | 0 | |
| Industrial Commission | 294,000 | 294,000 | 0 | 0.0% |
| Insurance, Department of | 0 | 0 | 0 | |
| Labor, Department of | 595,000 | 606,100 | 11,100 | 1.9% |
| Public Utilities Commission | 0 | 0 | 0 | |
| Self-Governing Agencies | 32,180,600 | 31,605,300 | (575,300) | (1.8%) |
| Transportation Department, Idaho | 0 | 0 | 0 | |
| Total Economic Development | 56,343,300 | 56,840,800 | 497,500 | 0.9% |
| 6 General Government | | | | |
| Administration, Department of | 2,692,000 | 2,710,500 | 18,500 | 0.7% |
| Permanent Building Fund | 0 | 0 | 0 | |
| Attorney General | 30,587,600 | 31,484,900 | 897,300 | 2.9% |
| State Controller | 13,845,700 | 16,368,400 | 2,522,700 | 18.2% |
| Governor, Office of the | 30,153,500 | 31,290,100 | 1,136,600 | 3.8% |
| Legislative Branch | 17,635,700 | 18,012,900 | 377,200 | 2.1% |
| Lieutenant Governor | 296,000 | 298,800 | 2,800 | 0.9% |
| Revenue and Taxation, Department of | 46,013,300 | 45,563,000 | (450,300) | (1.0%) |
| Secretary of State | 14,764,600 | 5,741,800 | (9,022,800) | (61.1%) |
| State Treasurer | 1,622,100 | 1,644,000 | 21,900 | 1.4% |
| Total General Government | 157,610,500 | 153,114,400 | (4,496,100) | (2.9%) |
| Statewide Total | 5,181,036,700 | 5,430,181,500 | 249,144,800 | 4.8% |

General Fund Ongoing Comparison by Agency

| | FY 2024 | FY 2025 Request | Amount Change | Percent Change |
|---|----------------------|----------------------|--------------------|----------------|
| 1 Education | | | | |
| Public School Support | 2,690,096,500 | 2,776,306,300 | 86,209,800 | 3.2% |
| Agricultural Research & Extension Service | 36,798,300 | 37,902,300 | 1,104,000 | 3.0% |
| College and Universities | 353,939,200 | 363,760,300 | 9,821,100 | 2.8% |
| Community Colleges | 60,894,500 | 63,121,400 | 2,226,900 | 3.7% |
| Education, Office of the State Board of | 41,353,500 | 46,657,600 | 5,304,100 | 12.8% |
| Health Education Programs | 26,845,500 | 27,820,600 | 975,100 | 3.6% |
| Career Technical Education | 76,444,200 | 78,466,300 | 2,022,100 | 2.6% |
| Idaho Public Television | 2,885,500 | 2,929,400 | 43,900 | 1.5% |
| Special Programs | 29,133,100 | 30,066,500 | 933,400 | 3.2% |
| Department of Education | 14,139,500 | 54,263,300 | 40,123,800 | 283.8% |
| Vocational Rehabilitation | 5,172,200 | 5,292,800 | 120,600 | 2.3% |
| Charter School Commission | 190,100 | 192,400 | 2,300 | 1.2% |
| Total Education | 3,337,892,100 | 3,486,779,200 | 148,887,100 | 4.5% |
| 2 Health and Human Services | | | | |
| Health and Welfare, Department of | 207,711,000 | 218,760,700 | 11,049,700 | 5.3% |
| Medicaid, Division of | 856,336,900 | 922,784,500 | 66,447,600 | 7.8% |
| State Independent Living Council | 255,700 | 269,200 | 13,500 | 5.3% |
| Total Health and Human Services | 1,064,303,600 | 1,141,814,400 | 77,510,800 | 7.3% |
| 3 Public Safety | | | | |
| Correction, Department of | 321,645,100 | 326,487,900 | 4,842,800 | 1.5% |
| Judicial Branch | 60,353,800 | 70,937,300 | 10,583,500 | 17.5% |
| Juvenile Corrections, Department of | 48,566,000 | 49,171,200 | 605,200 | 1.2% |
| Police, Idaho State | 51,043,500 | 61,030,100 | 9,986,600 | 19.6% |
| Total Public Safety | 481,608,400 | 507,626,500 | 26,018,100 | 5.4% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 26,104,900 | 27,611,500 | 1,506,600 | 5.8% |
| Fish and Game, Department of | 0 | 0 | 0 | |
| Land, Board of Commissioners | 10,245,100 | 10,339,600 | 94,500 | 0.9% |
| Parks and Recreation, Department of | 3,915,000 | 3,954,900 | 39,900 | 1.0% |
| Water Resources, Department of | 23,536,700 | 23,873,200 | 336,500 | 1.4% |
| Total Natural Resources | 63,801,700 | 65,779,200 | 1,977,500 | 3.1% |
| 5 Economic Development | | | | |
| Agriculture, Department of | 16,503,000 | 16,998,100 | 495,100 | 3.0% |
| Commerce, Department of | 6,664,800 | 6,837,300 | 172,500 | 2.6% |
| Finance, Department of | 0 | 0 | 0 | |
| Industrial Commission | 294,000 | 294,000 | 0 | 0.0% |
| Insurance, Department of | 0 | 0 | 0 | |
| Labor, Department of | 595,000 | 606,100 | 11,100 | 1.9% |
| Public Utilities Commission | 0 | 0 | 0 | |
| Self-Governing Agencies | 29,070,900 | 30,579,700 | 1,508,800 | 5.2% |
| Transportation Department, Idaho | 0 | 0 | 0 | |
| Total Economic Development | 53,127,700 | 55,315,200 | 2,187,500 | 4.1% |
| 6 General Government | | | | |
| Administration, Department of | 2,692,000 | 2,710,500 | 18,500 | 0.7% |
| Permanent Building Fund | 0 | 0 | 0 | |
| Attorney General | 30,237,000 | 31,344,700 | 1,107,700 | 3.7% |
| State Controller | 13,845,700 | 16,368,400 | 2,522,700 | 18.2% |
| Governor, Office of the | 29,225,800 | 30,808,700 | 1,582,900 | 5.4% |
| Legislative Branch | 17,631,700 | 18,008,900 | 377,200 | 2.1% |
| Lieutenant Governor | 294,500 | 298,800 | 4,300 | 1.5% |
| Revenue and Taxation, Department of | 44,005,100 | 44,938,400 | 933,300 | 2.1% |
| Secretary of State | 4,709,600 | 5,334,400 | 624,800 | 13.3% |
| State Treasurer | 1,622,100 | 1,644,000 | 21,900 | 1.4% |
| Total General Government | 144,263,500 | 151,456,800 | 7,193,300 | 5.0% |
| Report Total: | 5,144,997,000 | 5,408,771,300 | 263,774,300 | 5.1% |

General Fund One-time Comparison by Agency

| | FY 2024 | FY 2025 Request | Amount Change | Percent Change |
|---|-------------------|--------------------|---------------------|----------------|
| 1 Education | | | | |
| Public School Support | 8,746,000 | 100,000 | (8,646,000) | (98.9%) |
| Agricultural Research & Extension Service | 0 | 0 | 0 | |
| College and Universities | 3,000 | 3,000 | 0 | 0.0% |
| Community Colleges | 16,000 | 0 | (16,000) | (100.0%) |
| Education, Office of the State Board of | 0 | 48,000 | 48,000 | 0.0% |
| Health Education Programs | 0 | 0 | 0 | |
| Career Technical Education | 65,100 | 190,000 | 124,900 | 191.9% |
| Idaho Public Television | 48,400 | 42,400 | (6,000) | (12.4%) |
| Special Programs | 4,900 | 0 | (4,900) | (100.0%) |
| Department of Education | 639,000 | 2,412,400 | 1,773,400 | 277.5% |
| Vocational Rehabilitation | 0 | 18,500 | 18,500 | 0.0% |
| Charter School Commission | 0 | 0 | 0 | |
| Total Education | 9,522,400 | 2,814,300 | (6,708,100) | (70.4%) |
| 2 Health and Human Services | | | | |
| Health and Welfare, Department of | 6,309,500 | 3,842,000 | (2,467,500) | (39.1%) |
| Medicaid, Division of | 30,000 | 78,000 | 48,000 | 160.0% |
| State Independent Living Council | 4,200 | 0 | (4,200) | (100.0%) |
| Total Health and Human Services | 6,343,700 | 3,920,000 | (2,423,700) | (38.2%) |
| 3 Public Safety | | | | |
| Correction, Department of | 132,600 | 2,408,900 | 2,276,300 | 1,716.7% |
| Judicial Branch | 2,099,800 | 1,530,900 | (568,900) | (27.1%) |
| Juvenile Corrections, Department of | 0 | 0 | 0 | |
| Police, Idaho State | 806,200 | 1,429,400 | 623,200 | 77.3% |
| Total Public Safety | 3,038,600 | 5,369,200 | 2,330,600 | 76.7% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 4,000 | 1,132,400 | 1,128,400 | 28,210.0% |
| Fish and Game, Department of | 0 | 0 | 0 | |
| Land, Board of Commissioners | 169,700 | 4,694,600 | 4,524,900 | 2,666.4% |
| Parks and Recreation, Department of | 0 | 0 | 0 | |
| Water Resources, Department of | 398,700 | 296,500 | (102,200) | (25.6%) |
| Total Natural Resources | 572,400 | 6,123,500 | 5,551,100 | 969.8% |
| 5 Economic Development | | | | |
| Agriculture, Department of | 101,700 | 500,000 | 398,300 | 391.6% |
| Commerce, Department of | 4,200 | 0 | (4,200) | (100.0%) |
| Finance, Department of | 0 | 0 | 0 | |
| Industrial Commission | 0 | 0 | 0 | |
| Insurance, Department of | 0 | 0 | 0 | |
| Labor, Department of | 0 | 0 | 0 | |
| Public Utilities Commission | 0 | 0 | 0 | |
| Self-Governing Agencies | 3,109,700 | 1,025,600 | (2,084,100) | (67.0%) |
| Transportation Department, Idaho | 0 | 0 | 0 | |
| Total Economic Development | 3,215,600 | 1,525,600 | (1,690,000) | (52.6%) |
| 6 General Government | | | | |
| Administration, Department of | 0 | 0 | 0 | |
| Permanent Building Fund | 0 | 0 | 0 | |
| Attorney General | 350,600 | 140,200 | (210,400) | (60.0%) |
| State Controller | 0 | 0 | 0 | |
| Governor, Office of the | 927,700 | 481,400 | (446,300) | (48.1%) |
| Legislative Branch | 4,000 | 4,000 | 0 | 0.0% |
| Lieutenant Governor | 1,500 | 0 | (1,500) | (100.0%) |
| Revenue and Taxation, Department of | 2,008,200 | 624,600 | (1,383,600) | (68.9%) |
| Secretary of State | 10,055,000 | 407,400 | (9,647,600) | (95.9%) |
| State Treasurer | 0 | 0 | 0 | |
| Total General Government | 13,347,000 | 1,657,600 | (11,689,400) | (87.6%) |
| Report Total: | 36,039,700 | 21,410,200 | (14,629,500) | (40.6%) |

All Funds Request Comparison by Agency

| | FY 2024 Approp | FY 2025 Request | Amount Change | Percent Change |
|---|-----------------------|-----------------------|----------------------|-------------------|
| 1 Education | | | | |
| Public School Support | 3,382,842,000 | 3,369,972,500 | (12,869,500) | (0.4%) |
| Agricultural Research & Extension Service | 37,188,400 | 38,434,400 | 1,246,000 | 3.4% |
| College and Universities | 678,550,500 | 697,823,700 | 19,273,200 | 2.8% |
| Community Colleges | 61,710,500 | 63,921,400 | 2,210,900 | 3.6% |
| Education, Office of the State Board of | 96,376,200 | 56,527,700 | (39,848,500) | (41.3%) |
| Health Education Programs | 27,215,100 | 28,193,500 | 978,400 | 3.6% |
| Career Technical Education | 108,296,800 | 94,118,200 | (14,178,600) | (13.1%) |
| Idaho Public Television | 3,233,900 | 3,671,800 | 437,900 | 13.5% |
| Special Programs | 34,885,600 | 35,814,300 | 928,700 | 2.7% |
| Department of Education | 94,050,500 | 90,027,300 | (4,023,200) | (4.3%) |
| Vocational Rehabilitation | 26,541,800 | 27,221,300 | 679,500 | 2.6% |
| Charter School Commission | 728,900 | 736,700 | 7,800 | 1.1% |
| Total Education | 4,551,620,200 | 4,506,462,800 | (45,157,400) | (1.0%) |
| 2 Health and Human Services | | | | |
| Health and Welfare, Department of | 740,480,100 | 773,781,600 | 33,301,500 | 4.5% |
| Medicaid, Division of | 4,683,660,800 | 4,716,464,900 | 32,804,100 | 0.7% |
| State Independent Living Council | 712,600 | 666,900 | (45,700) | (6.4%) |
| Total Health and Human Services | 5,424,853,500 | 5,490,913,400 | 66,059,900 | 1.2% |
| 3 Public Safety | | | | |
| Correction, Department of | 358,296,700 | 372,259,900 | 13,963,200 | 3.9% |
| Judicial Branch | 90,327,400 | 100,400,400 | 10,073,000 | 11.2% |
| Juvenile Corrections, Department of | 58,296,100 | 58,544,600 | 248,500 | 0.4% |
| Police, Idaho State | 103,070,600 | 110,332,100 | 7,261,500 | 7.0% |
| Total Public Safety | 609,990,800 | 641,537,000 | 31,546,200 | 5.2% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 166,094,200 | 170,911,300 | 4,817,100 | 2.9% |
| Fish and Game, Department of | 149,932,500 | 153,794,500 | 3,862,000 | 2.6% |
| Land, Board of Commissioners | 87,078,500 | 95,140,500 | 8,062,000 | 9.3% |
| Parks and Recreation, Department of | 78,901,100 | 87,960,900 | 9,059,800 | 11.5% |
| Water Resources, Department of | 81,469,100 | 82,497,300 | 1,028,200 | 1.3% |
| Total Natural Resources | 563,475,400 | 590,304,500 | 26,829,100 | 4.8% |
| 5 Economic Development | | | | |
| Agriculture, Department of | 56,825,500 | 64,907,000 | 8,081,500 | 14.2% |
| Commerce, Department of | 204,546,900 | 204,753,800 | 206,900 | 0.1% |
| Finance, Department of | 10,722,500 | 10,943,300 | 220,800 | 2.1% |
| Industrial Commission | 20,797,900 | 25,545,300 | 4,747,400 | 22.8% |
| Insurance, Department of | 10,604,100 | 11,416,700 | 812,600 | 7.7% |
| Labor, Department of | 107,615,700 | 104,527,500 | (3,088,200) | (2.9%) |
| Public Utilities Commission | 7,183,600 | 7,284,400 | 100,800 | 1.4% |
| Self-Governing Agencies | 216,057,800 | 223,892,100 | 7,834,300 | 3.6% |
| Transportation Department, Idaho | 1,312,492,600 | 1,031,081,700 | (281,410,900) | (21.4%) |
| Total Economic Development | 1,946,846,600 | 1,684,351,800 | (262,494,800) | (13.5%) |
| 6 General Government | | | | |
| Administration, Department of | 31,453,400 | 34,247,600 | 2,794,200 | 8.9% |
| Permanent Building Fund | 185,181,800 | 0 | (185,181,800) | (100.0%) |
| Attorney General | 33,193,200 | 34,125,400 | 932,200 | 2.8% |
| State Controller | 24,618,900 | 26,942,300 | 2,323,400 | 9.4% |
| Governor, Office of the | 350,617,500 | 410,439,000 | 59,821,500 | 17.1% |
| Legislative Branch | 20,012,300 | 20,422,500 | 410,200 | 2.0% |
| Lieutenant Governor | 296,000 | 298,800 | 2,800 | 0.9% |
| Revenue and Taxation, Department of | 91,157,000 | 54,925,200 | (36,231,800) | (39.7%) |
| Secretary of State | 14,764,600 | 5,741,800 | (9,022,800) | (61.1%) |
| State Treasurer | 6,781,700 | 7,193,000 | 411,300 | 6.1% |
| Total General Government | 758,076,400 | 594,335,600 | (163,740,800) | (21.6%) |
| Statewide Total | 13,854,862,900 | 13,507,905,100 | (346,957,800) | (2.5%) |

All Funds Ongoing Comparison by Agency

| | FY 2024 | FY 2025 Request | Amount Change | Percent Change |
|---|-----------------------|-----------------------|--------------------|----------------|
| 1 Education | | | | |
| Public School Support | 3,067,741,400 | 3,173,414,100 | 105,672,700 | 3.4% |
| Agricultural Research & Extension Service | 37,188,400 | 38,434,400 | 1,246,000 | 3.4% |
| College and Universities | 676,322,900 | 697,820,700 | 21,497,800 | 3.2% |
| Community Colleges | 61,694,500 | 63,921,400 | 2,226,900 | 3.6% |
| Education, Office of the State Board of | 49,141,500 | 56,353,300 | 7,211,800 | 14.7% |
| Health Education Programs | 27,215,100 | 28,193,500 | 978,400 | 3.6% |
| Career Technical Education | 91,886,200 | 93,928,200 | 2,042,000 | 2.2% |
| Idaho Public Television | 2,885,500 | 2,929,400 | 43,900 | 1.5% |
| Special Programs | 34,880,700 | 35,814,300 | 933,600 | 2.7% |
| Department of Education | 43,782,700 | 84,176,500 | 40,393,800 | 92.3% |
| Vocational Rehabilitation | 26,518,000 | 27,117,700 | 599,700 | 2.3% |
| Charter School Commission | 728,900 | 736,700 | 7,800 | 1.1% |
| Total Education | 4,119,985,800 | 4,302,840,200 | 182,854,400 | 4.4% |
| 2 Health and Human Services | | | | |
| Health and Welfare, Department of | 681,655,600 | 726,474,600 | 44,819,000 | 6.6% |
| Medicaid, Division of | 4,474,186,600 | 4,583,930,900 | 109,744,300 | 2.5% |
| State Independent Living Council | 707,800 | 666,900 | (40,900) | (5.8%) |
| Total Health and Human Services | 5,156,550,000 | 5,311,072,400 | 154,522,400 | 3.0% |
| 3 Public Safety | | | | |
| Correction, Department of | 354,127,500 | 363,704,200 | 9,576,700 | 2.7% |
| Judicial Branch | 88,102,100 | 98,869,500 | 10,767,400 | 12.2% |
| Juvenile Corrections, Department of | 57,632,800 | 57,957,200 | 324,400 | 0.6% |
| Police, Idaho State | 98,161,900 | 108,212,200 | 10,050,300 | 10.2% |
| Total Public Safety | 598,024,300 | 628,743,100 | 30,718,800 | 5.1% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 165,818,400 | 169,778,900 | 3,960,500 | 2.4% |
| Fish and Game, Department of | 136,884,000 | 139,787,000 | 2,903,000 | 2.1% |
| Land, Board of Commissioners | 84,250,600 | 86,185,000 | 1,934,400 | 2.3% |
| Parks and Recreation, Department of | 56,333,100 | 58,009,900 | 1,676,800 | 3.0% |
| Water Resources, Department of | 81,061,400 | 81,484,800 | 423,400 | 0.5% |
| Total Natural Resources | 524,347,500 | 535,245,600 | 10,898,100 | 2.1% |
| 5 Economic Development | | | | |
| Agriculture, Department of | 55,682,400 | 55,214,700 | (467,700) | (0.8%) |
| Commerce, Department of | 204,540,900 | 204,753,800 | 212,900 | 0.1% |
| Finance, Department of | 10,682,900 | 10,847,900 | 165,000 | 1.5% |
| Industrial Commission | 20,020,500 | 20,541,600 | 521,100 | 2.6% |
| Insurance, Department of | 10,524,300 | 11,036,000 | 511,700 | 4.9% |
| Labor, Department of | 107,615,700 | 104,527,500 | (3,088,200) | (2.9%) |
| Public Utilities Commission | 7,110,000 | 7,214,800 | 104,800 | 1.5% |
| Self-Governing Agencies | 137,564,100 | 177,001,000 | 39,436,900 | 28.7% |
| Transportation Department, Idaho | 774,750,700 | 782,088,300 | 7,337,600 | 0.9% |
| Total Economic Development | 1,328,491,500 | 1,373,225,600 | 44,734,100 | 3.4% |
| 6 General Government | | | | |
| Administration, Department of | 31,231,200 | 32,578,700 | 1,347,500 | 4.3% |
| Permanent Building Fund | 0 | 0 | 0 | |
| Attorney General | 32,842,600 | 33,985,200 | 1,142,600 | 3.5% |
| State Controller | 24,618,900 | 26,942,300 | 2,323,400 | 9.4% |
| Governor, Office of the | 297,671,200 | 400,758,300 | 103,087,100 | 34.6% |
| Legislative Branch | 20,008,300 | 20,418,500 | 410,200 | 2.1% |
| Lieutenant Governor | 294,500 | 298,800 | 4,300 | 1.5% |
| Revenue and Taxation, Department of | 53,105,400 | 54,210,500 | 1,105,100 | 2.1% |
| Secretary of State | 4,709,600 | 5,334,400 | 624,800 | 13.3% |
| State Treasurer | 6,781,700 | 7,193,000 | 411,300 | 6.1% |
| Total General Government | 471,263,400 | 581,719,700 | 110,456,300 | 23.4% |
| Report Total: | 12,198,662,500 | 12,732,846,600 | 534,184,100 | 4.4% |

All Funds One-time Comparison by Agency

| | FY 2024 | FY 2025 Request | Amount Change | Percent Change |
|---|----------------------|--------------------|----------------------|----------------|
| 1 Education | | | | |
| Public School Support | 315,100,600 | 196,558,400 | (118,542,200) | (37.6%) |
| Agricultural Research & Extension Service | 0 | 0 | 0 | |
| College and Universities | 2,227,600 | 3,000 | (2,224,600) | (99.9%) |
| Community Colleges | 16,000 | 0 | (16,000) | (100.0%) |
| Education, Office of the State Board of | 47,234,700 | 174,400 | (47,060,300) | (99.6%) |
| Health Education Programs | 0 | 0 | 0 | |
| Career Technical Education | 16,410,600 | 190,000 | (16,220,600) | (98.8%) |
| Idaho Public Television | 348,400 | 742,400 | 394,000 | 113.1% |
| Special Programs | 4,900 | 0 | (4,900) | (100.0%) |
| Department of Education | 50,267,800 | 5,850,800 | (44,417,000) | (88.4%) |
| Vocational Rehabilitation | 23,800 | 103,600 | 79,800 | 335.3% |
| Charter School Commission | 0 | 0 | 0 | |
| Total Education | 431,634,400 | 203,622,600 | (228,011,800) | (52.8%) |
| 2 Health and Human Services | | | | |
| Health and Welfare, Department of | 58,824,500 | 47,307,000 | (11,517,500) | (19.6%) |
| Medicaid, Division of | 209,474,200 | 132,534,000 | (76,940,200) | (36.7%) |
| State Independent Living Council | 4,800 | 0 | (4,800) | (100.0%) |
| Total Health and Human Services | 268,303,500 | 179,841,000 | (88,462,500) | (33.0%) |
| 3 Public Safety | | | | |
| Correction, Department of | 4,169,200 | 8,555,700 | 4,386,500 | 105.2% |
| Judicial Branch | 2,225,300 | 1,530,900 | (694,400) | (31.2%) |
| Juvenile Corrections, Department of | 663,300 | 587,400 | (75,900) | (11.4%) |
| Police, Idaho State | 4,908,700 | 2,119,900 | (2,788,800) | (56.8%) |
| Total Public Safety | 11,966,500 | 12,793,900 | 827,400 | 6.9% |
| 4 Natural Resources | | | | |
| Environmental Quality, Department of | 275,800 | 1,132,400 | 856,600 | 310.6% |
| Fish and Game, Department of | 13,048,500 | 14,007,500 | 959,000 | 7.3% |
| Land, Board of Commissioners | 2,827,900 | 8,955,500 | 6,127,600 | 216.7% |
| Parks and Recreation, Department of | 22,568,000 | 29,951,000 | 7,383,000 | 32.7% |
| Water Resources, Department of | 407,700 | 1,012,500 | 604,800 | 148.3% |
| Total Natural Resources | 39,127,900 | 55,058,900 | 15,931,000 | 40.7% |
| 5 Economic Development | | | | |
| Agriculture, Department of | 1,143,100 | 9,692,300 | 8,549,200 | 747.9% |
| Commerce, Department of | 6,000 | 0 | (6,000) | (100.0%) |
| Finance, Department of | 39,600 | 95,400 | 55,800 | 140.9% |
| Industrial Commission | 777,400 | 5,003,700 | 4,226,300 | 543.6% |
| Insurance, Department of | 79,800 | 380,700 | 300,900 | 377.1% |
| Labor, Department of | 0 | 0 | 0 | |
| Public Utilities Commission | 73,600 | 69,600 | (4,000) | (5.4%) |
| Self-Governing Agencies | 78,493,700 | 46,891,100 | (31,602,600) | (40.3%) |
| Transportation Department, Idaho | 537,741,900 | 248,993,400 | (288,748,500) | (53.7%) |
| Total Economic Development | 618,355,100 | 311,126,200 | (307,228,900) | (49.7%) |
| 6 General Government | | | | |
| Administration, Department of | 222,200 | 1,668,900 | 1,446,700 | 651.1% |
| Permanent Building Fund | 185,181,800 | 0 | (185,181,800) | (100.0%) |
| Attorney General | 350,600 | 140,200 | (210,400) | (60.0%) |
| State Controller | 0 | 0 | 0 | |
| Governor, Office of the | 52,946,300 | 9,680,700 | (43,265,600) | (81.7%) |
| Legislative Branch | 4,000 | 4,000 | 0 | 0.0% |
| Lieutenant Governor | 1,500 | 0 | (1,500) | (100.0%) |
| Revenue and Taxation, Department of | 38,051,600 | 714,700 | (37,336,900) | (98.1%) |
| Secretary of State | 10,055,000 | 407,400 | (9,647,600) | (95.9%) |
| State Treasurer | 0 | 0 | 0 | |
| Total General Government | 286,813,000 | 12,615,900 | (274,197,100) | (95.6%) |
| Report Total: | 1,656,200,400 | 775,058,500 | (881,141,900) | (53.2%) |



Public Schools & Dept. of Education Budget Requests

JFAC Fall Interim Meeting

Presented by: Jared Tatro,
Deputy Division Manager,
LSO Budget & Policy
Analysis Division

11/08/2023

Presentation Overview

- Public Schools Support Program Budget Request
 - Current year requested adjustments
 - Maintenance – nondiscretionary adjustments
 - Line items
- Request to Reorganize the Appropriation Bills
 - Change from 7 to 5 appropriation bills
- Department of Education Budget Request
 - Line items



Public School Support Program

Public School Support FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|--|-------------|----------------------|--------------------|--------------------|----------------------|
| FY 2024 Original Appropriation | 0.00 | 2,698,842,500 | 126,498,300 | 557,501,200 | 3,382,842,000 |
| Supplementals | | | | | |
| Operations | | | | | |
| 3. Discretionary Funds - Alt. Distribution | 0.00 | 85,594,200 | 6,450,000 | 0 | 92,044,200 |
| Facilities | | | | | |
| 1. State Match - Facilities | 0.00 | 281,900 | 0 | 0 | 281,900 |
| Rescissions | | | | | |
| Administrators | | | | | |
| 1. Fewer Estimated Support Units | 0.00 | (3,745,800) | 0 | 0 | (3,745,800) |
| Teachers | | | | | |
| 1. Fewer Estimated Support Units | 0.00 | (50,656,900) | 0 | 0 | (50,656,900) |
| Operations | | | | | |
| 1. Fewer Estimated Support Units | 0.00 | (28,814,500) | 0 | 0 | (28,814,500) |
| Facilities | | | | | |
| 8. Charter School Facilities | 0.00 | (2,658,900) | 0 | 0 | (2,658,900) |
| Fund Reconciliation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Total Appropriation | 0.00 | 2,698,842,500 | 132,948,300 | 557,501,200 | 3,389,292,000 |
| FY 2024 Estimated Expenditures | 0.00 | 2,698,842,500 | 132,948,300 | 557,501,200 | 3,389,292,000 |
| Removal of Onetime Expenditures | 0.00 | (8,746,000) | (1,200) | (306,353,400) | (315,100,600) |
| Base Adjustments | 0.00 | 0 | (6,450,000) | 0 | (6,450,000) |
| FY 2025 Base | 0.00 | 2,690,096,500 | 126,497,100 | 251,147,800 | 3,067,741,400 |
| Personnel Benefit Costs | 0.00 | 114,800 | 0 | 0 | 114,800 |
| Replacement Items | 0.00 | 100,000 | 0 | 0 | 100,000 |
| Change in Employee Compensation | 0.00 | 4,175,200 | 0 | 0 | 4,175,200 |
| Nondiscretionary Adjustments | 0.00 | 3,953,000 | 19,000,400 | 0 | 22,953,400 |
| Other Maintenance Adjustments | 0.00 | 0 | 1,511,000 | 0 | 1,511,000 |
| FY 2025 Program Maintenance | 0.00 | 2,698,439,500 | 147,008,500 | 251,147,800 | 3,096,595,800 |
| Line Items | | | | | |
| Teachers | | | | | |
| 18. Student Teacher Stipends | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 |
| 29. Program Removal for Discretionary | 0.00 | (27,208,700) | 0 | 0 | (27,208,700) |
| Operations | | | | | |
| 2. Transportation Funding Formula | 0.00 | 16,000,000 | 0 | 0 | 16,000,000 |
| 9. Discretionary Funds | 0.00 | 98,158,800 | 10,774,900 | 0 | 108,933,700 |
| Children's Programs | | | | | |
| 17. ESSER III and Homelessness Funding | 0.00 | 0 | 0 | 188,959,900 | 188,959,900 |
| 22. Outcomes-Based Funding | 0.00 | 40,000,000 | 0 | 0 | 40,000,000 |
| 29. Program Removal for Discretionary | 0.00 | (11,135,000) | (4,324,900) | 0 | (15,459,900) |
| 39. Transfer Advanced Opportunities - SDE | 0.00 | (27,000,000) | 0 | 0 | (27,000,000) |
| Central Services | | | | | |
| 31. Professional Development | 0.00 | 1,500,000 | 0 | 0 | 1,500,000 |
| 39. Transfer Programs to Dept of Ed | 0.00 | (15,737,600) | 0 | 0 | (15,737,600) |
| Educational Services for the Deaf & Blind | | | | | |
| 1. Career Ladder Equivalence | 0.00 | 389,300 | 0 | 0 | 389,300 |
| FY 2025 Original Appropriation | 0.00 | 2,776,406,300 | 153,458,500 | 440,107,700 | 3,369,972,500 |
| Chg from FY 2024 Orig Approp. | 0.00 | 77,563,800 | 26,960,200 | (117,393,500) | (12,869,500) |
| % Chg from FY 2024 Orig Approp. | | 2.9% | 21.3% | (21.1%) | (0.4%) |

Current Year Request

| | FTP | Gen | Ded | Fed | Total |
|--|------|---------------|-------------|---------------|---------------|
| FY 2024 Original Appropriation | 0.00 | 2,698,842,500 | 126,498,300 | 557,501,200 | 3,382,842,000 |
| Supplementals | | | | | |
| Operations | | | | | |
| 3. Discretionary Funds - Alt. Distribution | 0.00 | 85,594,200 | 6,450,000 | 0 | 92,044,200 |
| Facilities | | | | | |
| 1. State Match - Facilities | 0.00 | 281,900 | 0 | 0 | 281,900 |
| Rescissions | | | | | |
| Administrators | | | | | |
| 1. Fewer Estimated Support Units | 0.00 | (3,745,800) | 0 | 0 | (3,745,800) |
| Teachers | | | | | |
| 1. Fewer Estimated Support Units | 0.00 | (50,656,900) | 0 | 0 | (50,656,900) |
| Operations | | | | | |
| 1. Fewer Estimated Support Units | 0.00 | (28,814,500) | 0 | 0 | (28,814,500) |
| Facilities | | | | | |
| 8. Charter School Facilities | 0.00 | (2,658,900) | 0 | 0 | (2,658,900) |
| Fund Reconciliation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Total Appropriation | 0.00 | 2,698,842,500 | 132,948,300 | 557,501,200 | 3,389,292,000 |
| FY 2024 Estimated Expenditures | 0.00 | 2,698,842,500 | 132,948,300 | 557,501,200 | 3,389,292,000 |
| Removal of Onetime Expenditures | 0.00 | (8,746,000) | (1,200) | (306,353,400) | (315,100,600) |
| Base Adjustments | 0.00 | 0 | (6,450,000) | 0 | (6,450,000) |
| FY 2025 Base | 0.00 | 2,690,096,500 | 126,497,100 | 251,147,800 | 3,067,741,400 |

- Calculated on 523 fewer support units than budgeted
- As ADA/support unit data is available, SDE will provide updates to these amounts

Maintenance Portion

| | FTP | Gen | Ded | Fed | Total |
|-------------------------------------|-------------|----------------------|--------------------|--------------------|----------------------|
| FY 2025 Base | 0.00 | 2,690,096,500 | 126,497,100 | 251,147,800 | 3,067,741,400 |
| Personnel Benefit Costs | 0.00 | 114,800 | 0 | 0 | 114,800 |
| Replacement Items | 0.00 | 100,000 | 0 | 0 | 100,000 |
| Change in Employee Compensation | 0.00 | 4,175,200 | 0 | 0 | 4,175,200 |
| Nondiscretionary Adjustments | 0.00 | 3,953,000 | 19,000,400 | 0 | 22,953,400 |
| Other Maintenance Adjustments | 0.00 | 0 | 1,511,000 | 0 | 1,511,000 |
| FY 2025 Program Maintenance | 0.00 | 2,698,439,500 | 147,008,500 | 251,147,800 | 3,096,595,800 |

- 16,850 support units to 16,654 support units (196 fewer)
- Nondiscretionary Adjustments
 - \$5,882,100 – Transportation
 - \$4,761,100 – Health Insurance
 - \$2,929,600 – IDLA
 - \$17,099,900 – Facilities (94% is Bond Levy)
 - (\$3,675,100) – Career Ladder
 - (\$4,044,200) – Support Unit Changes

Line Items

- Three groups of line items
 1. New Programs (green highlights)
 2. Discretionary (blue highlights)
 3. Move to SDE (yellow highlights)

| | FTP | Gen | Ded | Fed | Total |
|--|------|---------------|-------------|-------------|---------------|
| FY 2025 Program Maintenance | 0.00 | 2,698,439,500 | 147,008,500 | 251,147,800 | 3,096,595,800 |
| Line Items | | | | | |
| Teachers | | | | | |
| 18. Student Teacher Stipends | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 |
| 29. Program Removal for Discretionary | 0.00 | (27,208,700) | 0 | 0 | (27,208,700) |
| Operations | | | | | |
| 2. Transportation Funding Formula | 0.00 | 16,000,000 | 0 | 0 | 16,000,000 |
| 9. Discretionary Funds | 0.00 | 98,158,800 | 10,774,900 | 0 | 108,933,700 |
| Children's Programs | | | | | |
| 17. ESSER III and Homelessness Funding | 0.00 | 0 | 0 | 188,959,900 | 188,959,900 |
| 22. Outcomes-Based Funding | 0.00 | 40,000,000 | 0 | 0 | 40,000,000 |
| 29. Program Removal for Discretionary | 0.00 | (11,135,000) | (4,324,900) | 0 | (15,459,900) |
| 39. Transfer Advanced Opportunities - SDE | 0.00 | (27,000,000) | 0 | 0 | (27,000,000) |
| Central Services | | | | | |
| 31. Professional Development | 0.00 | 1,500,000 | 0 | 0 | 1,500,000 |
| 39. Transfer Programs to Dept of Ed | 0.00 | (15,737,600) | 0 | 0 | (15,737,600) |
| Educational Services for the Deaf & Blind | | | | | |
| 1. Career Ladder Equivalence | 0.00 | 389,300 | 0 | 0 | 389,300 |
| FY 2025 Original Appropriation | 0.00 | 2,776,406,300 | 153,458,500 | 440,107,700 | 3,369,972,500 |

New Programs

| | FTP | Gen | Ded | Fed | Total |
|-----------------------------------|------|------------|-----|-----|------------|
| Line Items | | | | | |
| Teachers | | | | | |
| 18. Student Teacher Stipends | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 |
| Operations | | | | | |
| 2. Transportation Funding Formula | 0.00 | 16,000,000 | 0 | 0 | 16,000,000 |
| Children's Programs | | | | | |
| 22. Outcomes-Based Funding | 0.00 | 40,000,000 | 0 | 0 | 40,000,000 |

- Student Teacher Stipends - \$3,000,000
 - \$3,000 - \$6,000 per stipends; preference on hard to recruit areas
- Transportation - \$16,000,000
 - Remove the 50% reimbursement criteria;
 - Remove the \$7.5 M discretionary funding adjustment
- Outcomes-Based Funding - \$40,000,000
 - Capped program (no PESF); Growth in reading, math, graduation

All three programs require policy legislation

Discretionary Funding

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|------|--------------|-------------|-----|--------------|
| Teachers | | | | | |
| 29. Program Removal for Discretionary | 0.00 | (27,208,700) | 0 | 0 | (27,208,700) |
| Operations | | | | | |
| 9. Discretionary Funds | 0.00 | 98,158,800 | 10,774,900 | 0 | 108,933,700 |
| Children's Programs | | | | | |
| 29. Program Removal for Discretionary | 0.00 | (11,135,000) | (4,324,900) | 0 | (15,459,900) |

- Program Removal - **(\$42,668,600)**
 - Teachers Division - **(\$27,208,700)**
 - Professional Development; Math & Science; & College/Career Adv.
 - Children's Programs - **(\$15,459,900)**
 - Program Support (English Proficiency); Content & Curriculum
- New Discretionary - \$108,933,700
 - \$98,158,800 (Gen) & \$10,774,900 (Ded)
 - \$66,265,100 new General Funds

Requires at least four pieces of policy legislation

Move Programs to SDE

| | FTP | Gen | Ded | Fed | Total |
|---|------|--------------|-----|-----|--------------|
| 39. Transfer Advanced Opportunities - SDE | 0.00 | (27,000,000) | 0 | 0 | (27,000,000) |
| Central Services | | | | | |
| 31. Professional Development | 0.00 | 1,500,000 | 0 | 0 | 1,500,000 |
| 39. Transfer Programs to Dept of Ed | 0.00 | (15,737,600) | 0 | 0 | (15,737,600) |

- Children's Programs Division
 - Advanced Opportunities: (\$27,000,000)
- Central Services Division (\$15,737,600)
 - Program Support: (\$2,459,100)
 - Student Assessments: (\$2,258,500)
 - Professional Development: (\$6,000,000)
 - Includes a \$1,500,000 line item for new funding
 - Content & Curriculum: (\$5,020,000)

Appropriation Reorganization

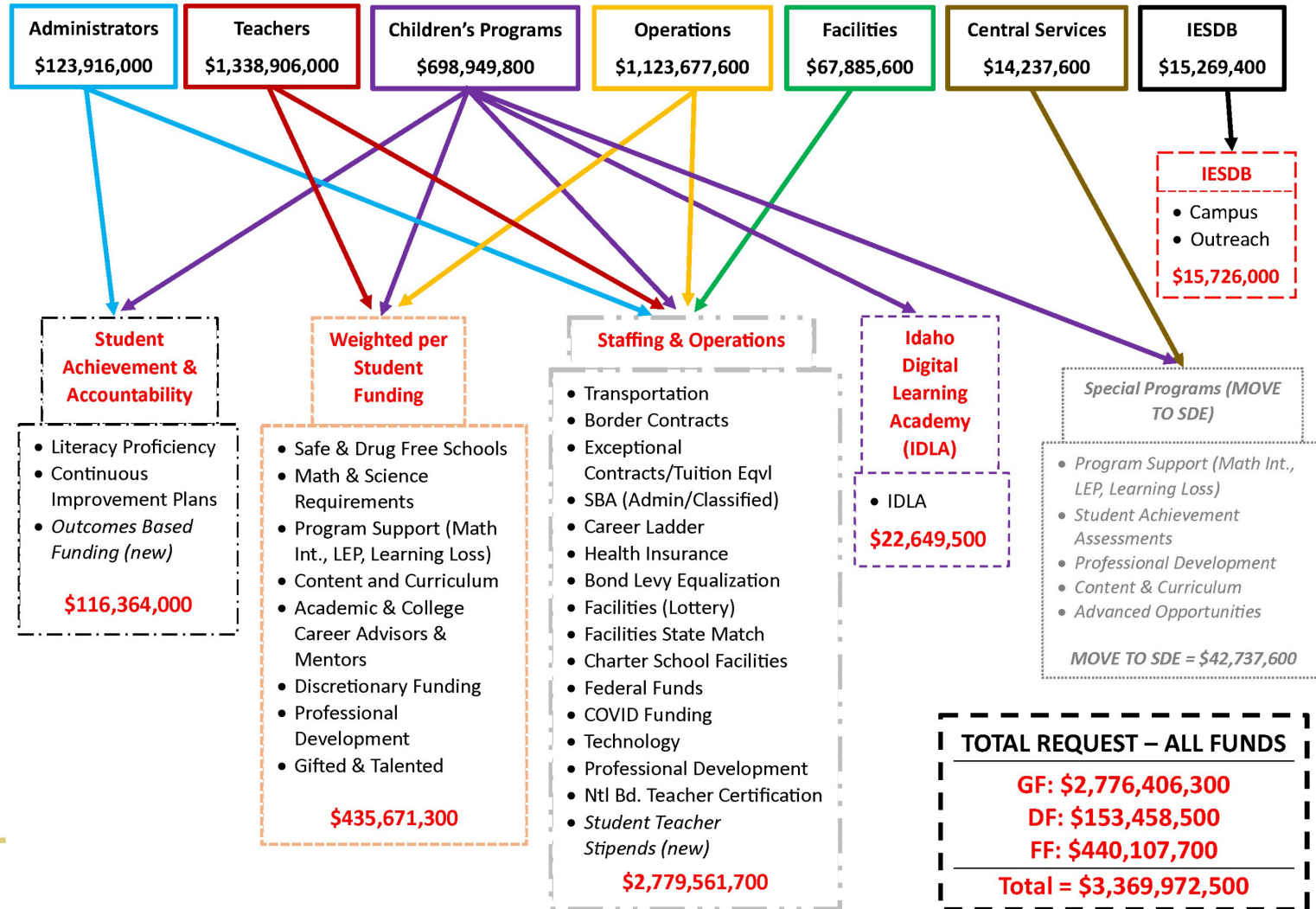
- Request to reorganize the current 7 appropriation bills into 5 appropriation bills
 - IESDB would remain stand alone
 - IDLA would become a stand alone
 - All other divisions/programs would consolidate into 3 bills
 - Student Achievement & Accountability
 - Weighted Per Student Funding (Discretionary)
 - Staffing and Operations
- Section 67-3514, Idaho Code – JFAC determines the appropriation bills

Entire request will need roughly 12 policy changes;

Exact amount of bills is TBD

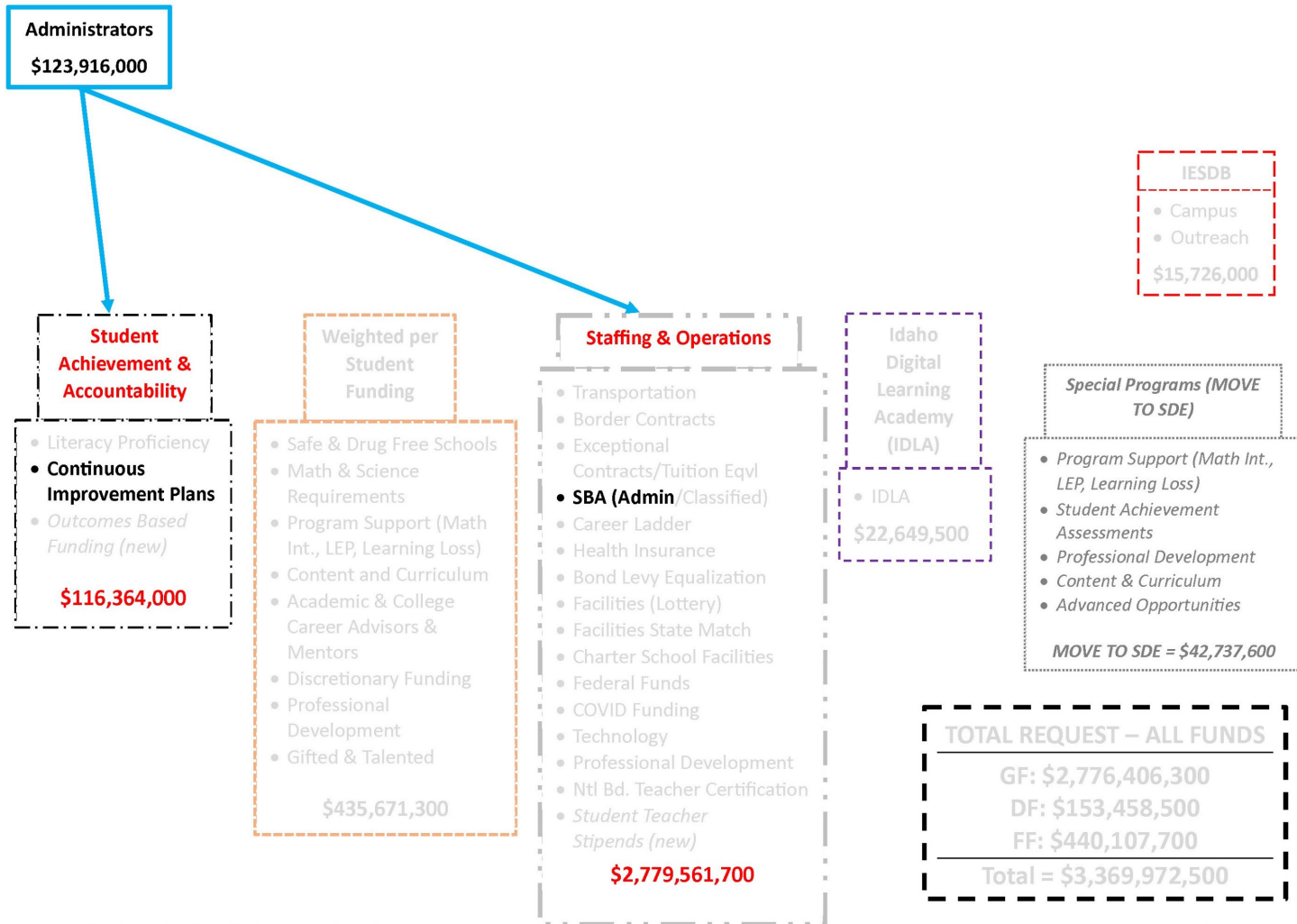
Draft Flowchart of Reorganization

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



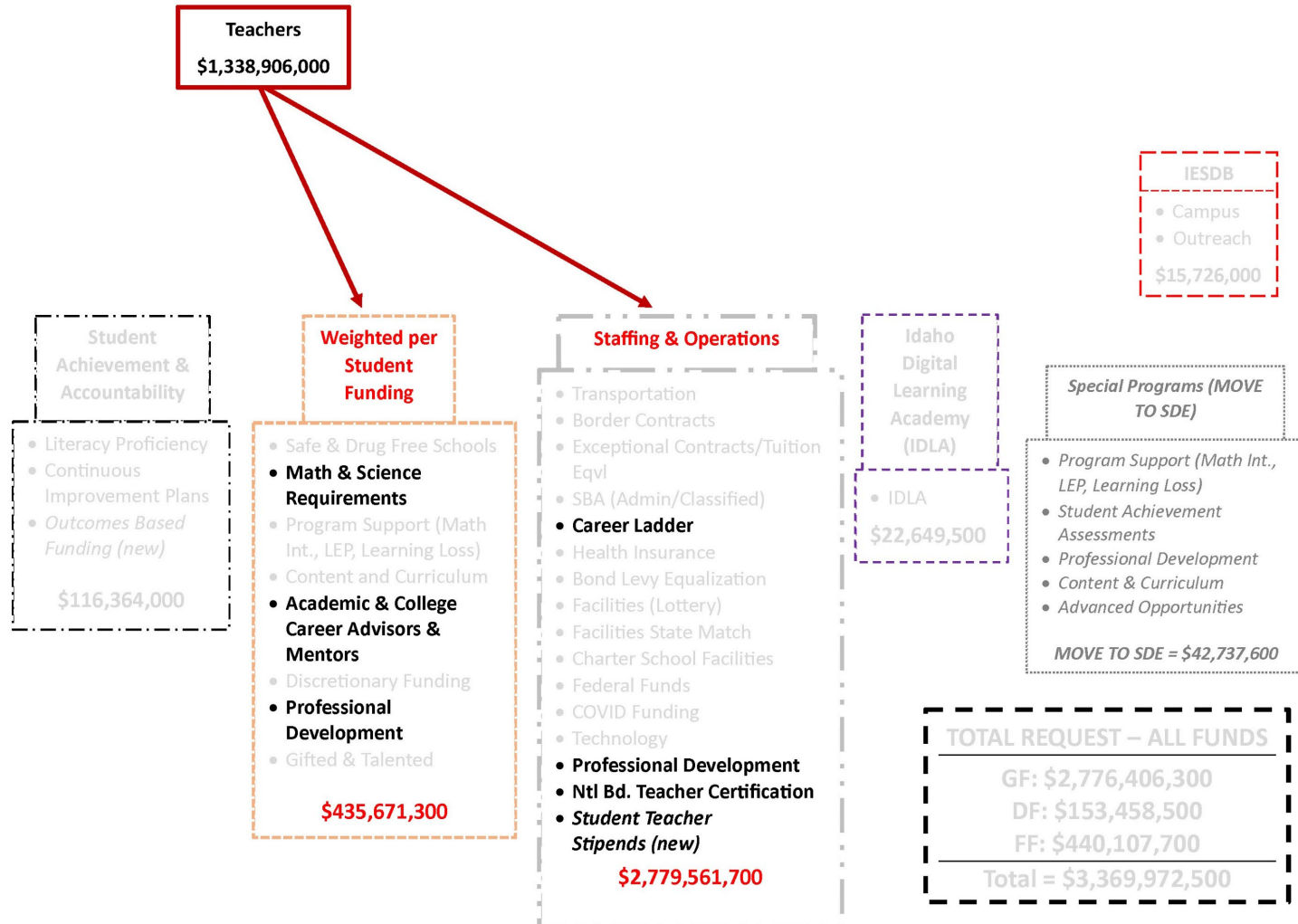
Administrators

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



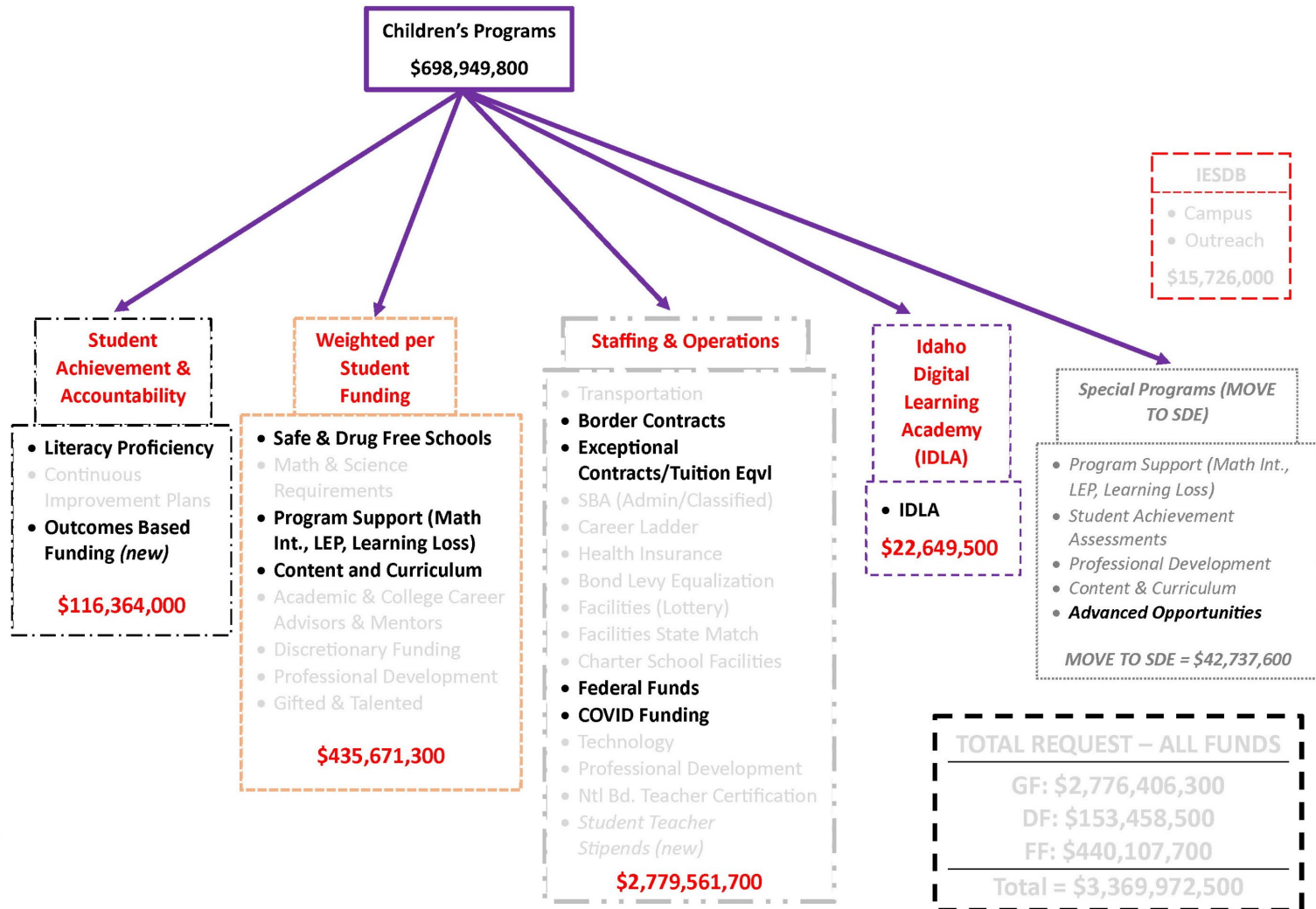
Teachers

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



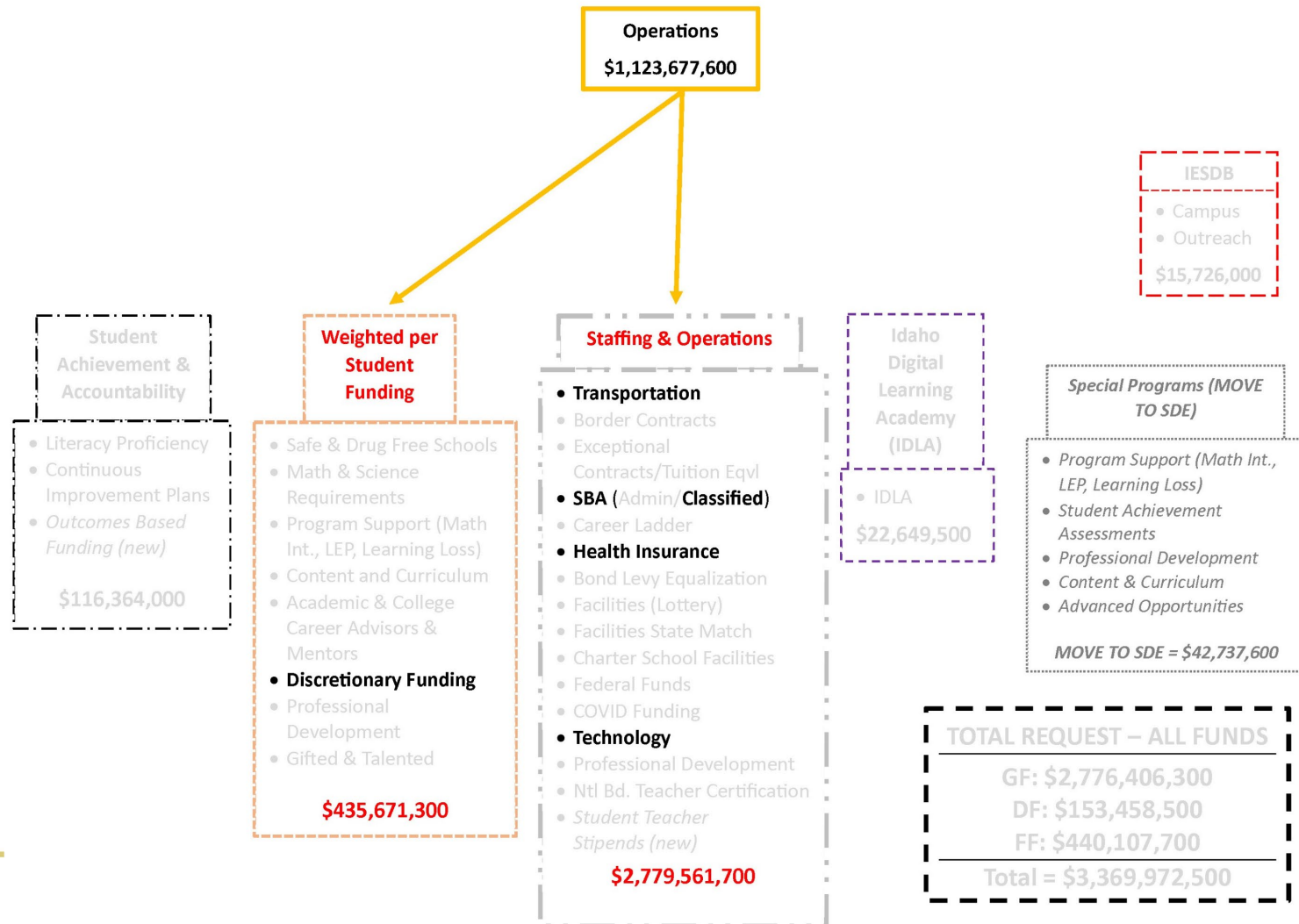
Children's Programs

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



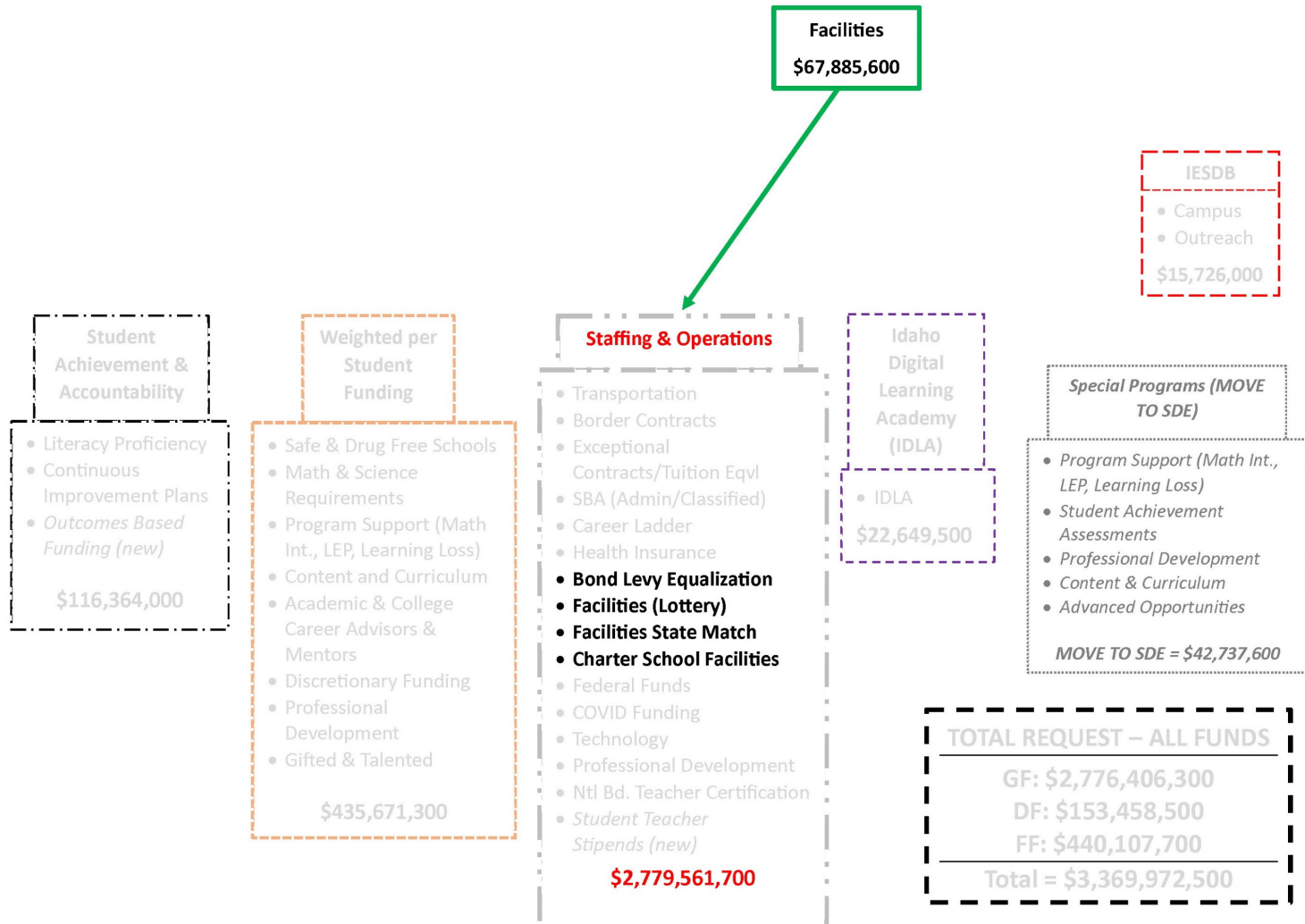
Operations

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



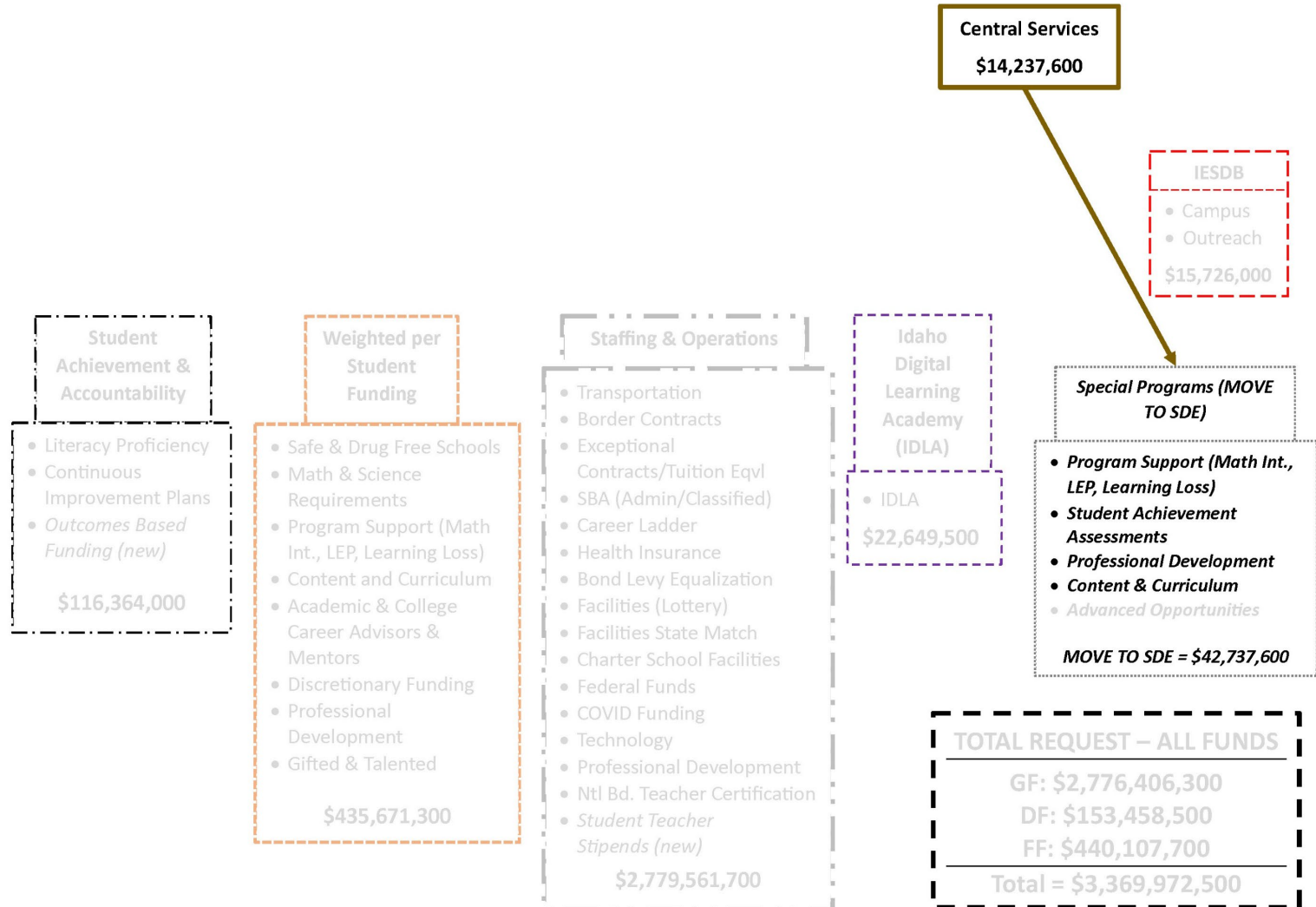
Facilities

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



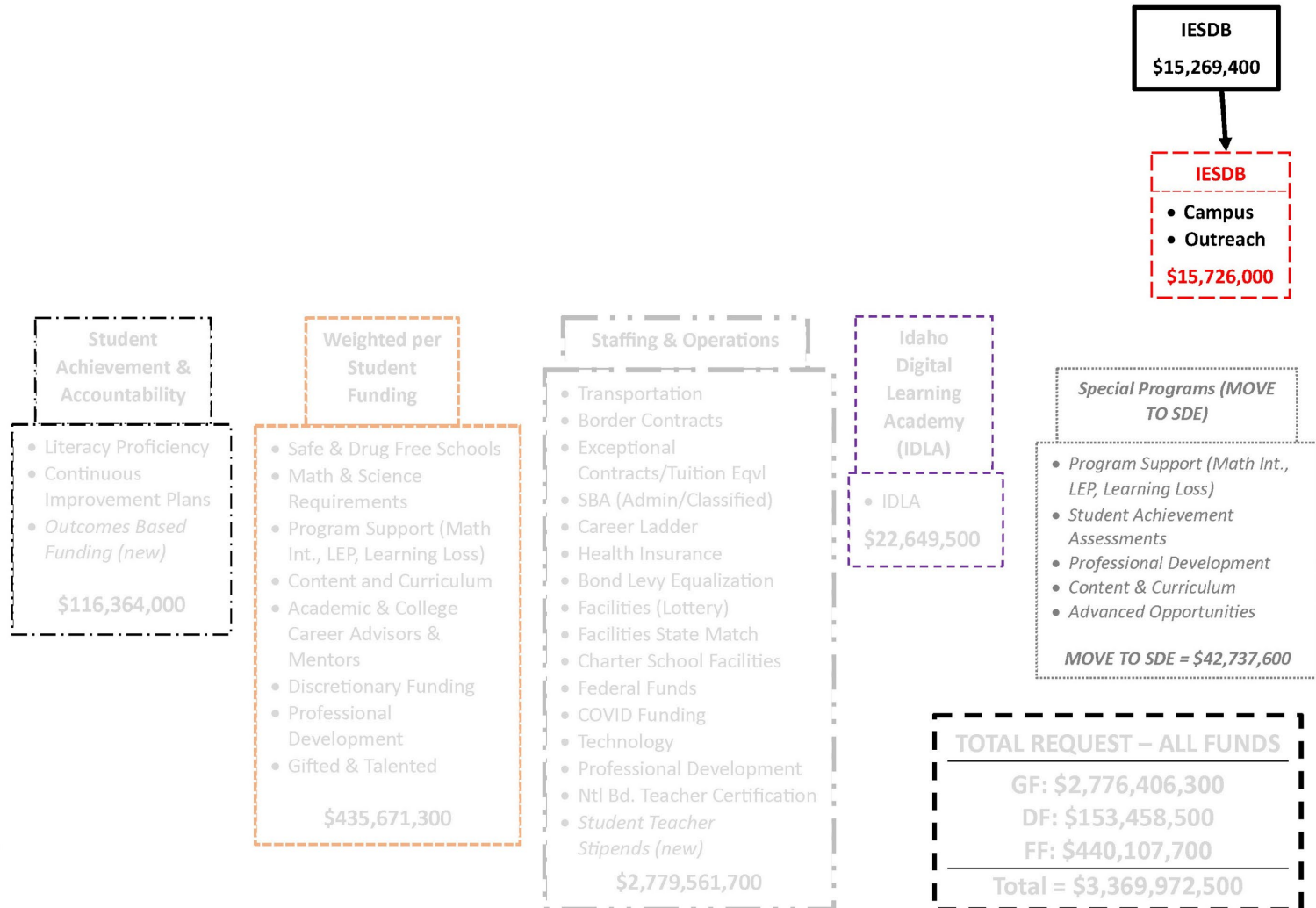
Central Services

Current Year Appropriation Vs. Budget Year Requested Amounts and Location



IESDB

Current Year Appropriation Vs. Budget Year Requested Amounts and Location





Department of Education

Department of Education

Department of Education FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|--|---------------|-------------------|-------------------|-------------------|-------------------|
| FY 2024 Original Appropriation | 124.00 | 14,778,500 | 57,613,700 | 21,658,300 | 94,050,500 |
| Supplementals | | | | | |
| 4. Summer EBT Program | 1.00 | 27,900 | 0 | 0 | 27,900 |
| FY 2024 Total Appropriation | 125.00 | 14,806,400 | 57,613,700 | 21,658,300 | 94,078,400 |
| Executive Carry Forward | 0.00 | 304,500 | 0 | 0 | 304,500 |
| FY 2024 Estimated Expenditures | 125.00 | 15,110,900 | 57,613,700 | 21,658,300 | 94,382,900 |
| Removal of Onetime Expenditures | (1.00) | (971,400) | (45,250,000) | (4,378,800) | (50,600,200) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 124.00 | 14,139,500 | 12,363,700 | 17,279,500 | 43,782,700 |
| Personnel Benefit Costs | 0.00 | 61,700 | 24,200 | 57,300 | 143,200 |
| Replacement Items | 0.00 | 43,400 | 0 | 0 | 43,400 |
| Change in Employee Compensation | 0.00 | 44,900 | 18,400 | 43,600 | 106,900 |
| FY 2025 Program Maintenance | 124.00 | 14,289,500 | 12,406,300 | 17,380,400 | 44,076,200 |
| Line Items | | | | | |
| 7. Office Remodeling | 0.00 | 2,253,000 | 0 | 0 | 2,253,000 |
| 8. Statewide Behavioral Health Initiative | 0.00 | 350,000 | 0 | 0 | 350,000 |
| 9. Professional Standards Commission | 0.00 | 0 | 26,500 | 0 | 26,500 |
| 10. Regional Director Position | 1.00 | 153,100 | 0 | 0 | 153,100 |
| 11. Auditor Position | 1.00 | 87,400 | 0 | 0 | 87,400 |
| 12. Transfer Indian Educ. Specialist - OSB | (1.00) | (124,300) | 0 | 0 | (124,300) |
| 13. Transfer Broadband to OSBE | 0.00 | (3,430,000) | (1,900,000) | 0 | (5,330,000) |
| 14. New Vehicle Purchases | 0.00 | 110,000 | 0 | 0 | 110,000 |
| 16. Standards Review and Adoption | 0.00 | 150,000 | 0 | 0 | 150,000 |
| 17. Farm to School Grant | 0.00 | 0 | 0 | 299,000 | 299,000 |
| 18. ESSER III Administration | 0.00 | 0 | 0 | 1,395,800 | 1,395,800 |
| 19. Children Experiencing Homelessness | 0.00 | 0 | 0 | 537,800 | 537,800 |
| 20. Private School COVID Support - ARPA | 0.00 | 0 | 0 | 1,205,800 | 1,205,800 |
| 21. Special Education Grant | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 |
| 30. Transfer from Public Schools | 0.00 | 42,737,600 | 0 | 0 | 42,737,600 |
| 42. Summer EBT Program | 1.00 | 99,400 | 0 | 0 | 99,400 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 126.00 | 56,675,700 | 10,532,800 | 22,818,800 | 90,027,300 |
| Chg from FY 2024 Orig Approp. | 2.00 | 41,897,200 | (47,080,900) | 1,160,500 | (4,023,200) |
| % Chg from FY 2024 Orig Approp. | 1.6% | 283.5% | (81.7%) | 5.4% | (4.3%) |

Selected Line Items

| | FTP | Gen | Ded | Fed | Total |
|---|--------|------------|------------|------------|------------|
| FY 2025 Program Maintenance | 124.00 | 14,289,500 | 12,406,300 | 17,380,400 | 44,076,200 |
| Line Items | | | | | |
| 7. Office Remodeling | 0.00 | 2,253,000 | 0 | 0 | 2,253,000 |
| 8. Statewide Behavioral Health Initiative | 0.00 | 350,000 | 0 | 0 | 350,000 |
| 9. Professional Standards Commission | 0.00 | 0 | 26,500 | 0 | 26,500 |
| 10. Regional Director Position | 1.00 | 153,100 | 0 | 0 | 153,100 |
| 11. Auditor Position | 1.00 | 87,400 | 0 | 0 | 87,400 |

- Office Remodeling
 - Total Project Cost is \$3,077,365
 - \$1,327,365 also requested from the Permanent Building Fund (PBF)
 - If PBF is approved the SDE request can be reduced by \$503,000
 - \$260,000 was transferred to Public Works for this project
- Auditor Position
 - 1.00 FTP and \$87,400 from the General Fund
 - Related to LSO Audit finding for a lack of internal control for not verifying various school provided data especially for student counts

Federal Funding

| | FTP | Gen | Ded | Fed | Total |
|---|------|-----|-----|-----------|-----------|
| 17. Farm to School Grant | 0.00 | 0 | 0 | 299,000 | 299,000 |
| 18. ESSER III Administration | 0.00 | 0 | 0 | 1,395,800 | 1,395,800 |
| 19. Children Experiencing Homelessness | 0.00 | 0 | 0 | 537,800 | 537,800 |
| 20. Private School COVID Support - ARPA | 0.00 | 0 | 0 | 1,205,800 | 1,205,800 |
| 21. Special Education Grant | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 |

- Farm to School Grant – Second year
 - First year used appropriation provided for ESSER Administration support
- ESSER III Administration
 - Final year of funding
- Children Experiencing Homelessness
 - Final year of funding
- Private School Support
 - Final year of funding
 - Moneys appropriated but not expended become eligible for Governor's direction
- *Special Education Grant – Details Coming but related to vocational rehabilitation and employment in communities*

Transfer from Public Schools

| | FTP | Gen | Ded | Fed | Total |
|----------------------------------|------|------------|-----|-----|------------|
| 30. Transfer from Public Schools | 0.00 | 42,737,600 | 0 | 0 | 42,737,600 |

- Request to transfer programs and funding from Public Schools to a new budgeted program in the Department of Education
 - Advanced Opportunities: \$27,000,000
 - Program Support: \$2,459,100
 - Student Assessments: \$2,258,500
 - Professional Development: \$6,000,000
 - Includes a \$1,500,000 line item for new funding
 - Content & Curriculum: \$5,020,000

Contact Information



Jared Tatro

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Analysis Division
Legislative Services Office

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Natural Resources Overview

JFAC Interim Tour

Janet Jessup,
Budget & Policy Analyst

8 November 2023

DEQ

Department of Environmental Quality

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|---------------|-------------------|-------------------|--------------------|--------------------|
| FY 2024 Original Appropriation | 379.00 | 26,108,900 | 18,866,000 | 121,119,300 | 166,094,200 |
| Prior Year Reappropriation | 0.00 | 2,912,300 | 0 | 76,017,300 | 78,929,600 |
| FY 2024 Total Appropriation | 379.00 | 29,021,200 | 18,866,000 | 197,136,600 | 245,023,800 |
| Executive Carry Forward | 0.00 | 115,600 | 2,700,900 | 0 | 2,816,500 |
| FY 2024 Estimated Expenditures | 379.00 | 29,136,800 | 21,566,900 | 197,136,600 | 247,840,300 |
| Removal of Onetime Expenditures | 0.00 | (3,031,900) | (2,972,700) | (76,017,300) | (82,021,900) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 379.00 | 26,104,900 | 18,594,200 | 121,119,300 | 165,818,400 |
| Personnel Benefit Costs | 0.00 | 248,000 | 65,600 | 103,500 | 417,100 |
| Inflationary Adjustments | 0.00 | 95,100 | 36,500 | 88,400 | 220,000 |
| Change in Employee Compensation | 0.00 | 201,600 | 52,800 | 84,200 | 338,600 |
| FY 2025 Program Maintenance | 379.00 | 26,649,600 | 18,749,100 | 121,395,400 | 166,794,100 |

Line Items

Department of Environmental Quality

| | | | | | |
|---|---------------|-------------------|-------------------|--------------------|--------------------|
| 1. Rent Increase and Moving Costs | 0.00 | 1,359,700 | 0 | 0 | 1,359,700 |
| 2. Solid Waste Engineer | 1.00 | 134,700 | 0 | 0 | 134,700 |
| 3. Air Quality Modeling Analyst | 1.00 | 127,200 | 0 | 0 | 127,200 |
| 4. Rules and Planning Analyst | 1.00 | 104,000 | 0 | 0 | 104,000 |
| 5. Grant Officer Position | 1.00 | 0 | 0 | 103,400 | 103,400 |
| 6. IPDES Data Analyst | 1.00 | 368,700 | 0 | 0 | 368,700 |
| 7. Gem State Air Quality Initiative | 2.00 | 0 | 0 | 779,100 | 779,100 |
| 8. Cash Transfer WPCF to Env Remed | 0.00 | 0 | 1,500,000 | 0 | 1,500,000 |
| 9. Box Basin Bunker Hill Operations | 0.00 | 0 | 1,140,400 | 0 | 1,140,400 |
| 10. Bunker Hill Fund Adjust | 0.00 | 0 | 0 | 0 | 0 |
| Revenue Adjustments & Cash Transfers | 0.00 | 0 | (1,500,000) | 0 | (1,500,000) |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 386.00 | 28,743,900 | 19,889,500 | 122,277,900 | 170,911,300 |

| | | | | | |
|---------------------------------|------|-----------|-----------|-----------|-----------|
| Chg from FY 2024 Orig Approp. | 7.00 | 2,635,000 | 1,023,500 | 1,158,600 | 4,817,100 |
| % Chg from FY 2024 Orig Approp. | 1.8% | 10.1% | 5.4% | 1.0% | 2.9% |

IDFG

Department of Fish and Game

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|----------|-------------------|-------------------|--------------------|
| FY 2024 Original Appropriation | 547.00 | 0 | 85,713,500 | 64,219,000 | 149,932,500 |
| Prior Year Reappropriation | 0.00 | 0 | 1,701,500 | 191,600 | 1,893,100 |
| FY 2024 Total Appropriation | 547.00 | 0 | 87,415,000 | 64,410,600 | 151,825,600 |
| Executive Carry Forward | 0.00 | 0 | 7,127,200 | 875,800 | 8,003,000 |
| FY 2024 Estimated Expenditures | 547.00 | 0 | 94,542,200 | 65,286,400 | 159,828,600 |
| Removal of Onetime Expenditures | 0.00 | 0 | (17,506,600) | (5,438,000) | (22,944,600) |
| Base Adjustments | 0.00 | 0 | 351,000 | (351,000) | 0 |
| FY 2025 Base | 547.00 | 0 | 77,386,600 | 59,497,400 | 136,884,000 |
| Personnel Benefit Costs | 0.00 | 0 | 190,100 | 157,300 | 347,400 |
| Replacement Items | 0.00 | 0 | 5,958,000 | 137,400 | 6,095,400 |
| Change in Employee Compensation | 0.00 | 0 | 284,100 | 192,600 | 476,700 |
| FY 2025 Program Maintenance | 547.00 | 0 | 83,818,800 | 59,984,700 | 143,803,500 |
| Line Items | | | | | |
| Department of Fish and Game | | | | | |
| 1. Salary Inflation for Temp Employees | 0.00 | 0 | 473,900 | 0 | 473,900 |
| 2. Conservation Officer Operating Costs | 0.00 | 0 | 500,000 | 0 | 500,000 |
| 3. Grizzly Bear Conflict Mgmt | 1.00 | 0 | 0 | 159,300 | 159,300 |
| 4. Pahsimeroi River Habitat Restoration | 0.00 | 0 | 1,790,400 | 0 | 1,790,400 |
| 5. Depredation Prevention Prog Staffing | 2.00 | 0 | 162,200 | 0 | 162,200 |
| 6. Agency Website Overhaul | 0.00 | 0 | 750,000 | 0 | 750,000 |
| 7. Fish Screen Fabrication Shop Improv. | 0.00 | 0 | 0 | 321,700 | 321,700 |
| 8. Wildlife Migration Staff | 0.00 | 0 | 125,000 | 0 | 125,000 |
| 9. License Plate Revenue Adjust | 0.00 | 0 | 108,500 | 0 | 108,500 |
| 10. Wildlife Easement | 0.00 | 0 | 1,600,000 | 0 | 1,600,000 |
| 11. Wildlife Crossing-Migration Initiatives | 0.00 | 0 | 450,000 | 0 | 450,000 |
| 12. Pocatello Reg Office Improvements | 0.00 | 0 | 1,800,000 | 1,200,000 | 3,000,000 |
| 13. Fish Habitat Restoration Projects | 0.00 | 0 | 325,000 | 225,000 | 550,000 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 550.00 | 0 | 91,903,800 | 61,890,700 | 153,794,500 |
| Chg from FY 2024 Orig Approp. | 3.00 | 0 | 6,190,300 | (2,328,300) | 3,862,000 |
| % Chg from FY 2024 Orig Approp. | 0.5% | | 7.2% | (3.6%) | 2.6% |



Department of Parks and Recreation

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|------------------|--------------------|-------------------|--------------------|
| FY 2024 Original Appropriation | 183.80 | 3,915,000 | 53,622,300 | 21,363,800 | 78,901,100 |
| Prior Year Reappropriation | 0.00 | 900,000 | 96,156,500 | 21,658,900 | 118,715,400 |
| FY 2024 Total Appropriation | 183.80 | 4,815,000 | 149,778,800 | 43,022,700 | 197,616,500 |
| Executive Carry Forward | 0.00 | 0 | 4,973,500 | 2,320,100 | 7,293,600 |
| FY 2024 Estimated Expenditures | 183.80 | 4,815,000 | 154,752,300 | 45,342,800 | 204,910,100 |
| Removal of Onetime Expenditures | 0.00 | (900,000) | (118,438,000) | (29,239,000) | (148,577,000) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 183.80 | 3,915,000 | 36,314,300 | 16,103,800 | 56,333,100 |
| Personnel Benefit Costs | 0.00 | 15,900 | 63,900 | 5,700 | 85,500 |
| Replacement Items | 0.00 | 0 | 2,576,000 | 100,000 | 2,676,000 |
| Change in Employee Compensation | 0.00 | 24,000 | 91,400 | 7,900 | 123,300 |
| FY 2025 Program Maintenance | 183.80 | 3,954,900 | 39,045,600 | 16,217,400 | 59,217,900 |
| Line Items | | | | | |
| Department of Parks and Recreation | | | | | |
| 1. Additional Park Personnel | 7.00 | 0 | 468,000 | 0 | 468,000 |
| 2. Increase Seasonal Employee Pay | 0.00 | 0 | 200,000 | 0 | 200,000 |
| 3. Park Operations Increase | 0.00 | 0 | 300,000 | 0 | 300,000 |
| 4. OHV Law Enforcement Passthrough | 0.00 | 0 | 500,000 | 0 | 500,000 |
| 5. Motorized Trails Program Trailer | 0.00 | 0 | 75,000 | 0 | 75,000 |
| 6. Responsible OHV Media Campaign | 0.00 | 0 | 150,000 | 0 | 150,000 |
| 7. Snowmobile Signs and Trail Markers | 0.00 | 0 | 100,000 | 0 | 100,000 |
| 8. Farragut State Park, Central Entrance | 0.00 | 0 | 1,800,000 | 0 | 1,800,000 |
| 9. Statewide, RV Improvements | 0.00 | 0 | 4,500,000 | 0 | 4,500,000 |
| 10. Lake Walcott, Utilities Upgrade | 0.00 | 0 | 0 | 400,000 | 400,000 |
| 11. Lake Cascade, Shoreline Erosion Grant | 0.00 | 0 | 0 | 250,000 | 250,000 |
| 51. Rec Council & Infrastructure Projects | 0.00 | 0 | 0 | 20,000,000 | 20,000,000 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 190.80 | 3,954,900 | 47,138,600 | 36,867,400 | 87,960,900 |
| Chg from FY 2024 Orig Approp. | 7.00 | 39,900 | (6,483,700) | 15,503,600 | 9,059,800 |
| % Chg from FY 2024 Orig Approp. | 3.8% | 1.0% | (12.1%) | 72.6% | 11.5% |



IDWR

Department of Water Resources

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|-------------------|------------------|-------------------|--------------------|
| FY 2024 Original Appropriation | 170.00 | 23,935,400 | 5,695,600 | 51,838,100 | 81,469,100 |
| Supplementals | | | | | |
| Department of Water Resources | | | | | |
| 1. Reverted ARPA Funding | 0.00 | 0 | 0 | 25,502,500 | 25,502,500 |
| FY 2024 Total Appropriation | 170.00 | 23,935,400 | 5,695,600 | 77,340,600 | 106,971,600 |
| Executive Carry Forward | 0.00 | 95,400 | 0 | 0 | 95,400 |
| FY 2024 Estimated Expenditures | 170.00 | 24,030,800 | 5,695,600 | 77,340,600 | 107,067,000 |
| Removal of Onetime Expenditures | 0.00 | (494,100) | (9,000) | (25,502,500) | (26,005,600) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 170.00 | 23,536,700 | 5,686,600 | 51,838,100 | 81,061,400 |
| Personnel Benefit Costs | 0.00 | 137,000 | 42,200 | 7,000 | 186,200 |
| Inflationary Adjustments | 0.00 | 13,900 | 0 | 0 | 13,900 |
| Replacement Items | 0.00 | 206,500 | 0 | 0 | 206,500 |
| Change in Employee Compensation | 0.00 | 105,000 | 32,500 | 5,200 | 142,700 |
| FY 2025 Program Maintenance | 170.00 | 23,999,100 | 5,761,300 | 51,850,300 | 81,610,700 |
| Line Items | | | | | |
| Department of Water Resources | | | | | |
| 1. Aquifer Monitoring & Measuring | 0.00 | 0 | 716,000 | 0 | 716,000 |
| 2. Salmon Field Office Move | 0.00 | 19,900 | 0 | 0 | 19,900 |
| 3. Laserfiche Conversion | 0.00 | 90,000 | 0 | 0 | 90,000 |
| 4. Google Earth Computing Costs | 0.00 | 41,100 | 0 | 0 | 41,100 |
| 5. GIS Mapping Licensing Increase | 0.00 | 19,600 | 0 | 0 | 19,600 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 170.00 | 24,169,700 | 6,477,300 | 51,850,300 | 82,497,300 |
| Chg from FY 2024 Orig Approp. | 0.00 | 234,300 | 781,700 | 12,200 | 1,028,200 |
| % Chg from FY 2024 Orig Approp. | 0.0% | 1.0% | 13.7% | 0.0% | 1.3% |



Department of Lands

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|-------------------|-------------------|-------------------|-------------------|
| FY 2024 Original Appropriation | 355.27 | 10,414,800 | 56,584,300 | 19,206,800 | 86,205,900 |
| Prior Year Reappropriation | 0.00 | 1,367,400 | 0 | 0 | 1,367,400 |
| FY 2024 Total Appropriation | 355.27 | 11,782,200 | 56,584,300 | 19,206,800 | 87,573,300 |
| Executive Carry Forward | 0.00 | 1,098,400 | 2,287,600 | 0 | 3,386,000 |
| FY 2024 Estimated Expenditures | 355.27 | 12,880,600 | 58,871,900 | 19,206,800 | 90,959,300 |
| Removal of Onetime Expenditures | 0.00 | (2,635,500) | (4,939,300) | (3,000) | (7,577,800) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 355.27 | 10,245,100 | 53,932,600 | 19,203,800 | 83,381,500 |
| Personnel Benefit Costs | 0.00 | 44,700 | 175,600 | 6,700 | 227,000 |
| Inflationary Adjustments | 0.00 | 1,900 | 7,700 | 0 | 9,600 |
| Replacement Items | 0.00 | 104,300 | 1,950,800 | 0 | 2,055,100 |
| Change in Employee Compensation | 0.00 | 48,800 | 216,000 | 8,200 | 273,000 |
| FY 2025 Program Maintenance | 355.27 | 10,444,800 | 56,282,700 | 19,218,700 | 85,946,200 |
| Line Items | | | | | |
| 1. Fire Equipment - East Idaho District | 0.00 | 500,000 | 0 | 0 | 500,000 |
| 2. Fire Program Operating Increase | 0.00 | 125,000 | 125,000 | 0 | 250,000 |
| 3. Tree Seedling Coolers | 0.00 | 0 | 506,600 | 0 | 506,600 |
| 4. Fire Program Staffing | 0.32 | 0 | 13,500 | 13,500 | 27,000 |
| 5. Good Neighbor Authority, staffing | 3.00 | 0 | 594,800 | 46,400 | 641,200 |
| 6. Good Neighbor Authority, operating | 0.00 | 0 | 2,000,000 | 0 | 2,000,000 |
| 7. Forestry Asst. Program Staffing | 1.00 | 0 | 0 | 81,800 | 81,800 |
| 8. Fire Program Equipment | 0.00 | 0 | 27,000 | 0 | 27,000 |
| 9. Recreation Program Equipment | 0.00 | 0 | 24,000 | 0 | 24,000 |
| 10. GIS Equipment | 0.00 | 0 | 45,500 | 0 | 45,500 |
| 11. Administrative staff computers | 0.00 | 0 | 25,200 | 0 | 25,200 |
| 12. Boise Vet. Cemetery Land Purchase | 0.00 | 3,950,000 | 0 | 0 | 3,950,000 |
| 13. Fire Suppression Deficiency Fund | 0.00 | 17,000,000 | 0 | 0 | 17,000,000 |
| OITS Consolidation | (14.00) | 14,400 | 202,400 | 0 | 216,800 |
| Revenue Adjustments & Cash Transfers | 0.00 | (17,000,000) | 0 | 0 | (17,000,000) |
| FY 2025 Original Appropriation | 345.59 | 15,034,200 | 59,846,700 | 19,360,400 | 94,241,300 |
| Chg from FY 2024 Orig Approp. | (9.68) | 4,619,400 | 3,262,400 | 153,600 | 8,035,400 |
| % Chg from FY 2024 Orig Approp. | (2.7%) | 44.4% | 5.8% | 0.8% | 9.3% |



Deficiency Warrants

- Statutory authorization for certain state agency to spend against the General Fund for purposes specified in Idaho Code.
- Examples
 - DEQ > hazardous waste clean-up §§39-6502(3) and 39-7110, IC
 - IDAg > pest control, disease control §§22-2019 and 25-212A, IC
 - DOM > hazardous materials incidents §39-7110, IC
 - IDL > fire suppression, etc. §§38-114, 38-131, 38-131A, IC



IDL, Fire Suppression Deficiency Fund

| | | |
|--|--------------------------------|----------------------|
| Cash Balance as of 6/30/2023 | | \$38,204,100 |
| | FY 2024 Original Appropriation | \$68,715,900 |
| Cash Balance as of 7/1/2023 | | \$106,920,000 |
| | Expenditures for FY 2024 | \$ (15,230,500) |
| Cash balance as of 10/31/2023 | | \$ 87,706,656 |
| Total receiveables still due to IDL for 2020-2023 fire seasons | | \$ 11,858,408 |
| Total payables still obligation for 2020-2023 fire seasons | | \$ (39,730,491) |
| Projected net balance for year's end | | \$ 59,834,573 |



Department of Agriculture

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|-------------------|-------------------|-------------------|-------------------|
| FY 2024 Original Appropriation | 225.00 | 13,084,900 | 30,609,400 | 7,489,000 | 51,183,300 |
| Deficiency Warrants | 0.00 | 627,900 | 0 | 0 | 627,900 |
| Other App Adjustments | 0.00 | (627,900) | 0 | 0 | (627,900) |
| FY 2024 Total Appropriation | 225.00 | 13,084,900 | 30,609,400 | 7,489,000 | 51,183,300 |
| Executive Carry Forward | 0.00 | 0 | 593,600 | 0 | 593,600 |
| FY 2024 Estimated Expenditures | 225.00 | 13,084,900 | 31,203,000 | 7,489,000 | 51,776,900 |
| Removal of Onetime Expenditures | 0.00 | (70,000) | (1,633,600) | 0 | (1,703,600) |
| Base Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 225.00 | 13,014,900 | 29,569,400 | 7,489,000 | 50,073,300 |
| Personnel Benefit Costs | 0.00 | 59,400 | 119,900 | 11,700 | 191,000 |
| Replacement Items | 0.00 | 0 | 1,371,500 | 10,200 | 1,381,700 |
| Change in Employee Compensation | 0.00 | 56,600 | 99,800 | 10,400 | 166,800 |
| FY 2025 Program Maintenance | 225.00 | 13,130,900 | 31,160,600 | 7,521,300 | 51,812,800 |
| Line Items | | | | | |
| 1. Eastern Idaho Veterinarian | 1.00 | 147,000 | 69,500 | 0 | 216,500 |
| 2. Dairy Inspectors | 2.00 | 0 | 287,600 | 0 | 287,600 |
| 3. Seed Lab Personnel | 1.00 | 0 | 90,300 | 0 | 90,300 |
| 4. Idaho Preferred Operating Enhanceme | 0.00 | 67,500 | 0 | 0 | 67,500 |
| 5. Storage Building Construction | 0.00 | 0 | 1,500,000 | 0 | 1,500,000 |
| 6. International Trade Support with Japan | 0.00 | 60,000 | 0 | 0 | 60,000 |
| 7. Resilient Food Systems Grant | 0.00 | 0 | 0 | 6,184,900 | 6,184,900 |
| 8. 1% CEC for Fruits & Veg. Inspectors | 0.00 | 0 | 160,800 | 0 | 160,800 |
| 9. Honey Commission Increase | 0.00 | 0 | 5,700 | 0 | 5,700 |
| 10. Grazing Improvement Project | 0.00 | 500,000 | 0 | 0 | 500,000 |
| FY 2025 Original Appropriation | 229.00 | 13,905,400 | 33,274,500 | 13,706,200 | 60,886,100 |
| Chg from FY 2024 Orig Approp. | 4.00 | 820,500 | 2,665,100 | 6,217,200 | 9,702,800 |
| % Chg from FY 2024 Orig Approp. | 1.8% | 6.3% | 8.7% | 83.0% | 19.0% |

Contact Information



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Idaho Department of Correction

FY 2025 Request

Christine Otto, Budget and
Policy, LSO

November 8, 2023

IDOC FY 2025 Budget Request

| | FTP | Gen | Ded | Fed | Total |
|--|-----------------|--------------------|-------------------|------------------|--------------------|
| FY 2024 Original Appropriation | 2,207.85 | 321,777,700 | 33,391,400 | 3,127,600 | 358,296,700 |
| Prior Year Reappropriation | 0.00 | 750,000 | 3,932,000 | 0 | 4,682,000 |
| Supplementals | | | | | |
| Management Services | | | | | |
| 1. Training Center and Equipment | 0.00 | 679,700 | 0 | 0 | 679,700 |
| 3. Atlas Hardware Upgrade | 0.00 | 1,950,000 | 0 | 0 | 1,950,000 |
| State Prisons | | | | | |
| 6. COVID Health Monitoring | 0.00 | 0 | 0 | 402,000 | 402,000 |
| County & Out-of-State Placement | | | | | |
| 4. Population Driven Costs | 0.00 | 1,095,600 | 0 | 0 | 1,095,600 |
| Community Corrections | | | | | |
| 2. Expand Community Reentry Program | 16.00 | 0 | 800,600 | 0 | 800,600 |
| Medical Services | | | | | |
| 5. Medical Contract Adjustment | 0.00 | (4,241,900) | 0 | 0 | (4,241,900) |
| FY 2024 Total Appropriation | 2,223.85 | 322,011,100 | 38,124,000 | 3,529,600 | 363,664,700 |
| Executive Carry Forward | 0.00 | 14,893,300 | 1,100,900 | 19,000 | 16,013,200 |
| FY 2024 Estimated Expenditures | 2,223.85 | 336,904,400 | 39,224,900 | 3,548,600 | 379,677,900 |
| Removal of Onetime Expenditures | (16.00) | (19,501,200) | (9,870,100) | (421,000) | (29,792,300) |
| Base Adjustments | 0.00 | 4,241,900 | 0 | (50,000) | 4,191,900 |
| FY 2025 Base | 2,207.85 | 321,645,100 | 29,354,800 | 3,077,600 | 354,077,500 |
| Personnel Benefit Costs | 0.00 | 1,506,900 | 151,500 | 5,600 | 1,664,000 |
| Inflationary Adjustments | 0.00 | 966,000 | 199,600 | 0 | 1,165,600 |
| Replacement Items | 0.00 | 12,600 | 5,488,800 | 0 | 5,501,400 |
| Change in Employee Compensation | 0.00 | 1,391,300 | 151,500 | 5,300 | 1,548,100 |
| FY 2025 Program Maintenance | 2,207.85 | 325,521,900 | 35,346,200 | 3,088,500 | 363,956,600 |
| Line Items | | | | | |
| Management Services | | | | | |
| 1. Training Center and Equipment | 0.00 | 594,900 | 0 | 0 | 594,900 |
| 5. Training and Development Supervisors | 3.00 | 315,700 | 0 | 0 | 315,700 |
| 8. Incentivize Good Behavior | 0.00 | 1,100,000 | 0 | 0 | 1,100,000 |
| 9. Internal Affairs Investigator | 1.00 | 103,700 | 0 | 0 | 103,700 |
| 10. New Position for Public Records | 1.00 | 128,600 | 0 | 0 | 128,600 |
| 11. Community Reentry Operations | 7.00 | 650,500 | 0 | 0 | 650,500 |
| 12. Atlas Upgrades | 0.00 | 150,000 | 0 | 0 | 150,000 |
| 15. Budget Realignment | 0.00 | 1,043,200 | (133,200) | 0 | 910,000 |
| State Prisons | | | | | |
| 3. Additional Instructors | 12.00 | 897,300 | 0 | 0 | 897,300 |
| 6. Work Projects Staffing | 15.00 | 0 | 1,829,300 | 0 | 1,829,300 |
| 7. Drug Alcohol Rehab Specialist | 1.00 | 0 | 92,500 | 0 | 92,500 |
| 15. Budget Realignment | 0.00 | (2,256,800) | 146,400 | 0 | (2,110,400) |
| County & Out-of-State Placement | | | | | |
| 13. Population Driven Costs | 0.00 | 1,923,700 | 0 | 0 | 1,923,700 |
| Community Corrections | | | | | |
| 2. Expand Community Reentry Program | 16.00 | 0 | 1,408,600 | 0 | 1,408,600 |
| 4. Probation and Parole Officers | 6.00 | 901,000 | 0 | 0 | 901,000 |
| 11. Pocatello Reentry Operations | 20.00 | 1,458,600 | 998,000 | 0 | 2,456,600 |
| 15. Budget Realignment | 0.00 | 1,100,000 | (13,200) | 0 | 1,086,800 |
| 16. Treatment of Behavioral Health - Opioid | 2.00 | 0 | 600,000 | 0 | 600,000 |
| Community-Based Substance Abuse Treatment | | | | | |
| 15. Budget Realignment | 0.00 | 113,600 | 0 | 0 | 113,600 |
| Medical Services | | | | | |
| 14. Medical Contract Adjustment | 0.00 | (4,899,100) | 0 | 0 | (4,899,100) |
| Commission of Pardons & Parole | | | | | |
| 1. Extradition Costs | 0.00 | 50,000 | 0 | 0 | 50,000 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 2,291.85 | 328,896,800 | 40,274,600 | 3,088,500 | 372,259,900 |
| Chg from FY 2024 Orig Approp. | 84.00 | 7,119,100 | 6,883,200 | (39,100) | 13,963,200 |
| % Chg from FY 2024 Orig Approp. | 3.8% | 2.2% | 20.6% | (1.3%) | 3.9% |

- Onetime Supplementals and ongoing line items not related to population
- Population Driven Costs
- New FTP and Personnel

Onetime and Ongoing

| | FTP | Gen | Ded | Fed | Total |
|--|-----------------|--------------------|-------------------|------------------|--------------------|
| FY 2024 Original Appropriation | 2,207.85 | 321,777,700 | 33,391,400 | 3,127,600 | 358,296,700 |
| Prior Year Reappropriation | 0.00 | 750,000 | 3,932,000 | 0 | 4,682,000 |
| Supplementals | | | | | |
| Management Services | | | | | |
| 1. Training Center and Equipment | 0.00 | 679,700 | 0 | 0 | 679,700 |
| 3. Atlas Hardware Upgrade | 0.00 | 1,950,000 | 0 | 0 | 1,950,000 |
| State Prisons | | | | | |
| 6. COVID Health Monitoring | 0.00 | 0 | 0 | 402,000 | 402,000 |
| County & Out-of-State Placement | | | | | |
| 4. Population Driven Costs | 0.00 | 1,095,600 | 0 | 0 | 1,095,600 |
| Community Corrections | | | | | |
| 2. Expand Community Reentry Program | 16.00 | 0 | 800,600 | 0 | 800,600 |
| Medical Services | | | | | |
| 5. Medical Contract Adjustment | 0.00 | (4,241,900) | 0 | 0 | (4,241,900) |
| FY 2024 Total Appropriation | 2,223.85 | 322,011,100 | 38,124,000 | 3,529,600 | 363,664,700 |
| Executive Carry Forward | 0.00 | 14,893,300 | 1,100,900 | 19,000 | 16,013,200 |
| FY 2024 Estimated Expenditures | 2,223.85 | 336,904,400 | 39,224,900 | 3,548,600 | 379,677,900 |
| Removal of Onetime Expenditures | (16.00) | (19,501,200) | (9,870,100) | (421,000) | (29,792,300) |
| Base Adjustments | 0.00 | 4,241,900 | 0 | (50,000) | 4,191,900 |
| FY 2025 Base | 2,207.85 | 321,645,100 | 29,354,800 | 3,077,600 | 354,077,500 |
| Personnel Benefit Costs | 0.00 | 1,506,900 | 151,500 | 5,600 | 1,664,000 |
| Inflationary Adjustments | 0.00 | 966,000 | 199,600 | 0 | 1,165,600 |
| Replacement Items | 0.00 | 12,600 | 5,488,800 | 0 | 5,501,400 |
| Change in Employee Compensation | 0.00 | 1,391,300 | 151,500 | 5,300 | 1,548,100 |
| FY 2025 Program Maintenance | 2,207.85 | 325,521,900 | 35,346,200 | 3,088,500 | 363,956,600 |

1.6%

Management Services

| | | | | | |
|---|------|-----------|-----------|---|-----------|
| 1. Training Center and Equipment | 0.00 | 594,900 | 0 | 0 | 594,900 |
| 5. Training and Development Supervisors | 3.00 | 315,700 | 0 | 0 | 315,700 |
| 8. Incentivize Good Behavior | 0.00 | 1,100,000 | 0 | 0 | 1,100,000 |
| 9. Internal Affairs Investigator | 1.00 | 103,700 | 0 | 0 | 103,700 |
| 10. New Position for Public Records | 1.00 | 128,600 | 0 | 0 | 128,600 |
| 11. Community Reentry Operations | 7.00 | 650,500 | 0 | 0 | 650,500 |
| 12. Atlas Upgrades | 0.00 | 150,000 | 0 | 0 | 150,000 |
| 15. Budget Realignment | 0.00 | 1,043,200 | (133,200) | 0 | 910,000 |

State Prisons

| | | | | | |
|----------------------------------|-------|-------------|-----------|---|-------------|
| 3. Additional Instructors | 12.00 | 897,300 | 0 | 0 | 897,300 |
| 6. Work Projects Staffing | 15.00 | 0 | 1,829,300 | 0 | 1,829,300 |
| 7. Drug Alcohol Rehab Specialist | 1.00 | 0 | 92,500 | 0 | 92,500 |
| 15. Budget Realignment | 0.00 | (2,256,800) | 146,400 | 0 | (2,110,400) |

County & Out-of-State Placement

| | | | | | |
|-----------------------------|------|-----------|---|---|-----------|
| 13. Population Driven Costs | 0.00 | 1,923,700 | 0 | 0 | 1,923,700 |
|-----------------------------|------|-----------|---|---|-----------|

Community Corrections

| | | | | | |
|---|-------|-----------|-----------|---|-----------|
| 2. Expand Community Reentry Program | 16.00 | 0 | 1,408,600 | 0 | 1,408,600 |
| 4. Probation and Parole Officers | 6.00 | 901,000 | 0 | 0 | 901,000 |
| 11. Pocatello Reentry Operations | 20.00 | 1,458,600 | 998,000 | 0 | 2,456,600 |
| 15. Budget Realignment | 0.00 | 1,100,000 | (13,200) | 0 | 1,086,800 |
| 16. Treatment of Behavioral Health - Opioid | 2.00 | 0 | 600,000 | 0 | 600,000 |

Community-Based Substance Abuse Treatment

| | | | | | |
|------------------------|------|---------|---|---|---------|
| 15. Budget Realignment | 0.00 | 113,600 | 0 | 0 | 113,600 |
|------------------------|------|---------|---|---|---------|

Medical Services

| | | | | | |
|---------------------------------|------|-------------|---|---|-------------|
| 14. Medical Contract Adjustment | 0.00 | (4,899,100) | 0 | 0 | (4,899,100) |
|---------------------------------|------|-------------|---|---|-------------|

Commission of Pardons & Parole



Population Driven Costs

- County and Out-of- State Placement Division
 - Supplemental \$1,095,600 onetime
 - Line item \$1,923,700 ongoing
- Medical Services Division
 - Supplemental (\$4,241,900) onetime
 - Line item (\$4,899,100) ongoing

New FTP and Personnel Costs

- 84.00 new FTP and associated funding
 - 43.00 Reentry
 - 28.00 Positions within the prisons
 - 6.00 Probation and Parole Officers
 - 2.00 Behavioral Health
 - 3.00 Training and Development Staff
 - 1.00 Position for public records

| Line Items | | | | | |
|--|-----------------|--------------------|-------------------|------------------|--------------------|
| Management Services | | | | | |
| 1. Training Center and Equipment | 0.00 | 594,900 | 0 | 0 | 594,900 |
| 5. Training and Development Supervisors | 3.00 | 315,700 | 0 | 0 | 315,700 |
| 8. Incentivize Good Behavior | 0.00 | 1,100,000 | 0 | 0 | 1,100,000 |
| 9. Internal Affairs Investigator | 1.00 | 103,700 | 0 | 0 | 103,700 |
| 10. New Position for Public Records | 1.00 | 128,600 | 0 | 0 | 128,600 |
| 11. Community Reentry Operations | 7.00 | 650,500 | 0 | 0 | 650,500 |
| 12. Atlas Upgrades | 0.00 | 150,000 | 0 | 0 | 150,000 |
| 15. Budget Realignment | 0.00 | 1,043,200 | (133,200) | 0 | 910,000 |
| State Prisons | | | | | |
| 3. Additional Instructors | 12.00 | 897,300 | 0 | 0 | 897,300 |
| 6. Work Projects Staffing | 15.00 | 0 | 1,829,300 | 0 | 1,829,300 |
| 7. Drug Alcohol Rehab Specialist | 1.00 | 0 | 92,500 | 0 | 92,500 |
| 15. Budget Realignment | 0.00 | (2,256,800) | 146,400 | 0 | (2,110,400) |
| County & Out-of-State Placement | | | | | |
| 13. Population Driven Costs | 0.00 | 1,923,700 | 0 | 0 | 1,923,700 |
| Community Corrections | | | | | |
| 2. Expand Community Reentry Program | 16.00 | 0 | 1,408,600 | 0 | 1,408,600 |
| 4. Probation and Parole Officers | 6.00 | 901,000 | 0 | 0 | 901,000 |
| 11. Pocatello Reentry Operations | 20.00 | 1,458,600 | 998,000 | 0 | 2,456,600 |
| 15. Budget Realignment | 0.00 | 1,100,000 | (13,200) | 0 | 1,086,800 |
| 16. Treatment of Behavioral Health - Opioid | 2.00 | 0 | 600,000 | 0 | 600,000 |
| Community-Based Substance Abuse Treatment | | | | | |
| 15. Budget Realignment | 0.00 | 113,600 | 0 | 0 | 113,600 |
| Medical Services | | | | | |
| 14. Medical Contract Adjustment | 0.00 | (4,899,100) | 0 | 0 | (4,899,100) |
| Commission of Pardons & Parole | | | | | |
| 1. Extradition Costs | 0.00 | 50,000 | 0 | 0 | 50,000 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 2,291.85 | 328,896,800 | 40,274,600 | 3,088,500 | 372,259,900 |



FY 2025 Appropriation

| | | | | | |
|---------------------------------|----------|-------------|------------|-----------|-------------|
| FY 2025 Original Appropriation | 2,291.85 | 328,896,800 | 40,274,600 | 3,088,500 | 372,259,900 |
| Chg from FY 2024 Orig Approp. | 84.00 | 7,119,100 | 6,883,200 | (39,100) | 13,963,200 |
| % Chg from FY 2024 Orig Approp. | 3.8% | 2.2% | 20.6% | (1.3%) | 3.9% |

Contact Information



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LSO

Legislative Services Office



Workforce Development Council

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|--------------|----------------|-------------------|-------------------|-------------------|
| FY 2024 Original Appropriation | 17.00 | 0 | 13,599,000 | 40,966,800 | 54,565,800 |
| Prior Year Reappropriation | 0.00 | 106,100 | 15,000,000 | 28,018,200 | 43,124,300 |
| FY 2024 Total Appropriation | 17.00 | 106,100 | 28,599,000 | 68,985,000 | 97,690,100 |
| FY 2024 Estimated Expenditures | 17.00 | 106,100 | 28,599,000 | 68,985,000 | 97,690,100 |
| Removal of Onetime Expenditures | 0.00 | (106,100) | (15,999,900) | (67,263,200) | (83,369,200) |
| FY 2025 Base | 17.00 | 0 | 12,599,100 | 1,721,800 | 14,320,900 |
| Personnel Benefit Costs | 0.00 | 0 | 11,800 | 4,500 | 16,300 |
| Change in Employee Compensation | 0.00 | 0 | 7,300 | 3,100 | 10,400 |
| FY 2025 Program Maintenance | 17.00 | 0 | 12,618,200 | 1,729,400 | 14,347,600 |
| Line Items | | | | | |
| 1. Launch Grants | 0.00 | 0 | 70,763,900 | 0 | 70,763,900 |
| 2. Launch Grants Personnel | 3.00 | 0 | 223,800 | 0 | 223,800 |
| 3. Energy Contractor Training | 0.00 | 0 | 0 | 1,333,600 | 1,333,600 |
| 51. ARPA Grants Personnel Costs | 0.00 | 0 | 0 | 190,000 | 190,000 |
| Budget Law Exemptions/Other Adjustments | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 20.00 | 0 | 83,605,900 | 3,253,000 | 86,858,900 |
| Chg from FY 2024 Orig Approp. | 3.00 | 0 | 70,006,900 | (37,713,800) | 32,293,100 |
| % Chg from FY 2024 Orig Approp. | 17.6% | | 514.8% | (92.1%) | 59.2% |



Accountability Reports

Legislative Audits Division

JFAC Fall Tour

November 8, 2023

Accountability Reports

- Accountability Reports convey the results of management reviews completed for all agencies, at least once every three years, and as otherwise directed by JFAC or Legislative Council
- The objective of these reviews is to evaluate internal controls over specific activities and compliance with rules, regulations, or laws
- These reviews are authorized by Idaho Code Section 67-702



Evaluation of Internal Control

- **Definition:** Internal control is a process, effected by an entity's board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of **objectives** relating to
 - **Operational objectives** pertain to the effectiveness and efficiency of the entity's operations, including safeguarding of assets
 - **Reporting objectives** pertain to internal and external financial and non-financial reporting encompassing reliability, timeliness, and transparency
 - **Compliance objectives** pertain to adherence to laws and regulations to which the entity is subject



Components of Internal Control

- Internal control encompasses five areas
 - Control Environment
 - Risk Assessment
 - Control Activities
 - Information and Communication
 - Monitoring Activities
- Most audits findings relate to deficiencies in **control activities**



Control Activities

- Control activities are the actions established through policies and procedures that help ensure objectives are met
- Control activities can be preventative or detective in nature and may encompass a range of manual and automated activities such as **authorizations and approvals, verifications, and reconciliations**



Issues That Become Findings

- Deficiencies in internal controls
 - Deficiencies generally occur when we, as auditors, cannot gather evidence to support that the agency properly designed and implemented effective internal controls
 - The level of deficiency is dependent on the severity and prevalence of the issue
- Noncompliance with policies, laws, or other requirements
 - Noncompliance is generally identified when we find evidence that a process has not been performed as it was intended, or in accordance with, the requirements from a rule, regulation, or law



Audit of the Community Partners Grants

- We were directed, as part of our management review of the Department of Health and Welfare (Department), to provide an Accountability Report focusing on an evaluation of the Community Partners Grant as part of SB 1175 from the first regular session 2023
- This evaluation focused on compliance with the intent language provided in the appropriation bills and a review of internal controls used by the Department to achieve the goal of compliance
- The review period covered the period of May 10, 2021, through March 31 2023



Appropriation Guidelines

- The Community Partners Grant program was specifically appropriated by the Legislature in HB 400 from the 1st regular session 2021 and HB 764 from the 2nd regular session 2022
- These bills provided authority to spend \$36,000,000 each year for FY 2022 and FY 2023 to be used to address COVID-19 pandemic impacts on school-aged children, including learning loss.
- Intent language provided specific guidelines for the ages served, allowable support provided, payment due dates and grant amounts based on service areas



Compliance Review Objectives

- Determine if Community Partners Grant applications and expenditures were in compliance with the guidelines provided for in HB 400, 1st regular session 2021
- Determine if funds were used only for in-person education and enrichment activities focusing on student needs and for providing behavioral health supports
- Determine if funds were used for servicing school-aged participants ages 5-13, as allowable by federal guidance
- Determine if grant awards were in compliance with limits for providers in specific service areas



Results

- We identified a lack of internal controls throughout the program that resulted in several deficiencies reported in the findings and recommendations section of the report
- Based on the evidence available, the lack of controls related to expenditures of public funds allowed for recipients of the grants to use funds received for ineligible purposes and for ineligible age groups that did not meet the purposes specifically defined in the appropriation laws
- Findings were reported to the Attorney General in compliance with Idaho Code, Section 67-702 (1)(e)



Reporting in Compliance with 67-702(1)(e)

- Idaho Code, Section 67-702(1)(e), which states in part, "Report to the attorney general all facts which may indicate malfeasance, illegal expenditure of public funds or misappropriation of public funds or public property for such investigation or action, civil or criminal, as the attorney general may deem necessary."
- For the purposes of our report, Illegal expenditure of public funds is defined as the use of funds for another use or other unauthorized purpose than that for which the appropriation was made



Findings

- We reported 8 findings that all included elements of internal control failure and/or omission
 - Control failures can be
 - A lack of an appropriate procedure
 - A poorly designed procedure
 - A poorly implemented procedure
 - A lack of documentation to support that the procedure occurred
- The next slides will provide information about each of the findings and why they are concerning



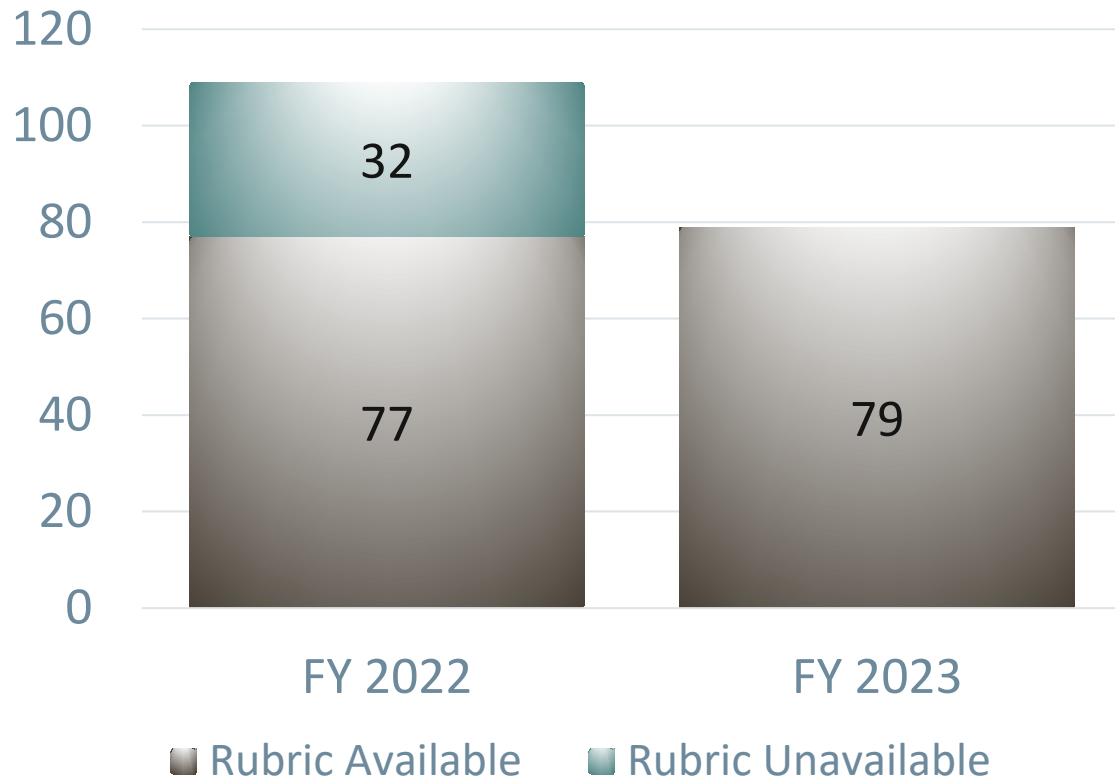
Finding #1

- The Department did not maintain sufficient documentation to support award decisions for the Community Partners Grants.
- The Department utilized a team approach to reviewing applications, completing scoring rubrics for each applicant, and determining approval and award amount or denial
- We reviewed all applications from each fiscal year to determine if
 - The approval or denial was appropriate (based on a scoring rubric)
 - The Department maintained support, including the rubric, and the decision made by the team to approve or deny the application
 - That the Department maintained documentation to show that a review of this determination was completed properly (internal control)



Finding #1

Applications for Community Partners Grants



- FY 2022 applications: 39% of approved applications and 6% of denied applications did not include scoring rubrics
- FY 2023 applications included rubrics for all approvals and denials
- Evidence of review for accuracy was unavailable for all decisions for both years



Concerns

- Poorly maintained documentation and a lack of review of the final decisions increases the risk that funds were used for ineligible expenses or ineligible age groups
- A lack of review also increases the risk that the person completing the rubric could make an error that results in funds being provided to an applicant who does not qualify, or funds denied to an applicant that does qualify, and it would go undetected



Finding #2

- Some Community Partners Grant recipients received more than the maximum amount allowed by statute through the submission and approval of multiple applications using variations of the entity name while relying on the same tax identification number, address, and phone number.



Distribution of Grant Funds

| Applicants | Amount Paid | % of Total Payments | # of "Programs" | # of Entities |
|--|--------------|---------------------|-----------------|---------------|
| Grants to a Single Unique Applicant | \$37,737,053 | 56% | 49 | 49 |
| Grants for Multiple "Programs" to 3 Unique Applicants | \$23,883,054 | 36% | 31 | 3 |
| Grant to Unique Tax Identifier/Duplicate Contact and Address | \$5,250,000 | 8% | 2 | 2 |

- Three entities received 1/3 of the total grant funds
- One of the three entities that submitted multiple “programs”, received \$10,500,000 because they were all identified as statewide thus eligible for the maximum distribution



Concerns

- Allowing entities to submit multiple applications differentiating by “program” circumvented the requirement that delineated specific amounts available based on the area served by a community provider
- This process also limited the availability of funds to other entities
- The Department stated that multiple applications from large entities were reviewed to ensure each “program” provided a unique component of programming, but again this review and determination was not documented, nor was any consideration documented of the service area limitations of funding to a community provider, not a program



Finding #3

- The Department did not provide evidence that they ensured compliance with age requirements for the Community Partners Grants awarded, as required by the legislative appropriation bills.
- Based on applications, budget plans, and status reports, multiple recipients stated that two-thirds of their participants were included in the 5 through 13 age range, which indicated one-third were outside the targeted group
- Other applicants provided information that the grant was intended for pre-school aged programs, which serve children younger than 5



Finding #3 Application Examples

Describe the demographic of the children you serve.

YMCA Youth Development programs are made available to ages 3-17 years old, welcoming children of all genders, ethnicities, abilities, and socio-economic backgrounds. The children we serve are members of diverse families, with single guardian households, blended families, foster families, and families where grandparents or other relatives are the primary caregivers. Our Youth programs provide inclusive spaces where every child is valued, respected, and treated equitably.

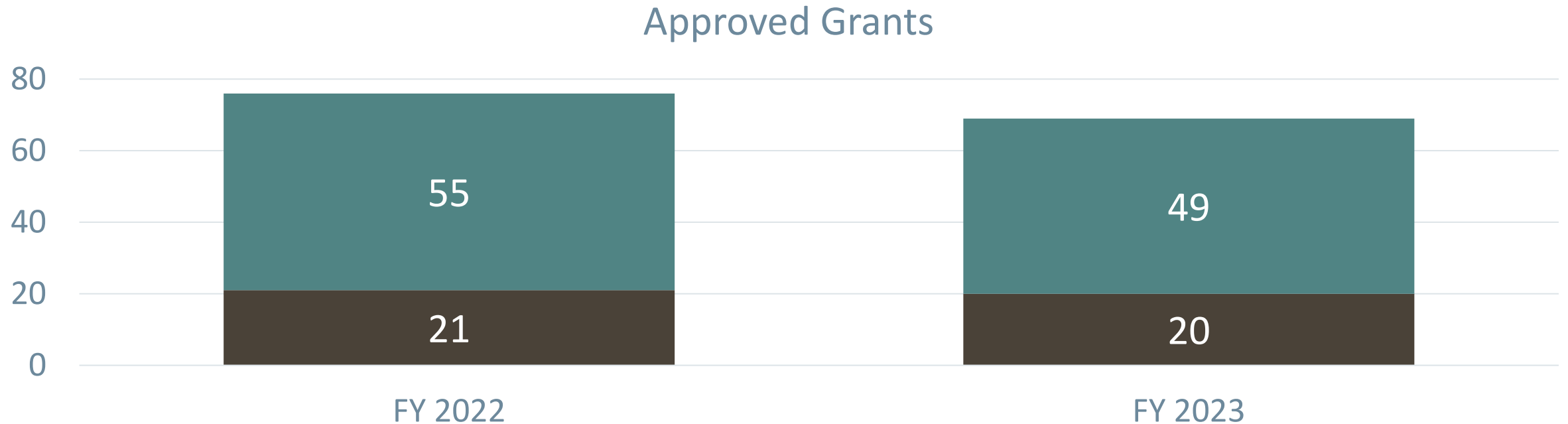
READY! for Kindergarten is a research-proven and internationally respected program designed to prepare children for success in school and beyond. READY! promotes the healthy social, emotional, and cognitive development of children from birth to age 5. The program does this by:

Describe the mission and history of your organization. You may attach additional sheets (such as a Word document) if you need more space than provided.

Idaho AEYC is dedicated to advancing early learning and advocating for children, families, and those who work on behalf of young children. For decades, IDAEYC has been improving the quality of early learning through community engagement, professional development, and educational resources. As Idaho's only early childhood professional organization, we provide services that impact children, ages birth through 8.



Distribution of Applications



■ Approved Applications that included service groups within the 5-13 years age requirement

■ Approved Applications that included service groups with children outside of the 5 to 13 years age



Concerns

- The appropriation bill provided that “grants shall be used for services to school-aged participants”, and then further clarified, “ages 5 through 13 years”
 - The Department identified no procedures designed or applied to ensure that only children ages 5 through 13 years receive these services
 - No documentation was provided to indicate that the review team identified the unallowed ages included in program spending plans with the application, or in status reports, nor that they addressed this concern with the applicant prior to approval, or during the grant period



Finding #4

- The Department did not properly review applications for the Community Partners Grants to ensure that ineligible expenses were not included in the applicants' budget plan, nor did they document an identification or correction of these ineligible expenses prior to approval and distribution of funds.



Additional Department Guidance

- In addition to the requirements within the appropriation bills, the Department also developed the Idaho Community Program Grant Guide that identified unallowable expenses such as
 - Building improvements and renovations
 - Landscaping
 - The lease or purchase of a vehicle
 - Personal debt or personal credit card payments not related to the business
 - Licensing fees or permits
 - Subscriptions
 - Equipment, materials, or staffing in service of school age children during the regular school day, including kindergarten
 - Any expense being reimbursed by another program or funded by another grant source
 - Rental/utility assistance to families



Weaknesses Identified

- 55% of the FY 2022 approved recipient's proposed budgets included ineligible expenses for a total of \$3,130,539
- 43% of the FY 2023 approved recipient's proposed budgets included ineligible expenses for a total of \$652,202
- The Department did not provide any documentation to indicate that they identified these expenses, and peripheral information later identified was extremely random and had no link to resolution with the grantee



Examples of Ineligible Expenses

Example from a Budget Plan

| Program Curriculum & Equipment | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Total |
|-----------------------------------|--------------|--------------|--------------|---------------|---------------|
| Roof Repairs | \$ 47,500.00 | | \$ 50,000.00 | \$ 15,000.00 | \$ 112,500.00 |
| ADA Compliant Bathrooms | | \$ 55,500.00 | | | \$ 55,500.00 |
| Technology Upgrades (Fiber Optic) | \$ 50,000.00 | | \$ 50,000.00 | | \$ 100,000.00 |
| Front Entrance Upgrade | | | \$ 25,000.00 | | \$ 25,000.00 |
| Computers | | \$ 5,000.00 | \$ 5,000.00 | \$ 2,500.00 | \$ 12,500.00 |
| Parking Lot Repairs | \$ 35,000.00 | \$ 15,000.00 | \$ 20,000.00 | | \$ 70,000.00 |
| Bottle Filling Stations (Safety) | \$ 10,000.00 | | | | \$ 10,000.00 |
| Kitchen Upgrade | | | | \$ 110,000.00 | |
| Games Rooms Equipment | | \$ 20,000.00 | | | \$ 20,000.00 |
| HVAC Repairs | | \$ 75,000.00 | \$ 15,000.00 | \$ 30,000.00 | \$ 120,000.00 |

- Almost all of these items constitute unallowable items from the Department's guidelines
- Most of these items would be difficult to construe as in-person services to address learning loss



Additional Examples

Example from a Status Report

During Q3 funding from this grant, 3,292 children and 1,252 families are currently receiving or have received assistance with security deposits, rental supports, utility assistance, received support to improve access to healthy foods, have improved access to medical/dental/mental health supports, have improved school attendance and/or participated in reading/literacy programs through partners and programs outlined in the grant and logic model. During Q3, demand for rental and housing assistance continued to grow. The cost of house rentals has reached a new all-time high, while affordable rental vacancies continue to be scarce/very limited. Demand for assistance to keep children and families safely and stably housed continues to be high.

- Rental assistance is not an eligible expenditure for this program; there are other programs addressing these areas of need, and the Department provided no evidence that they designed procedures to identify these ineligible requests and expenditures



Concerns

- We continue to assert that the Department did not design procedures or retain documentation to ensure applicants requested and spent funds only for eligible expenses
- While the Department, in its response to the report, cited emails provided to the auditors as support that they addressed some of these ineligible expenses, we assert that
 - The emails were requested by the auditors on June 7, 2023, for investigation into a related party concern, not related to ineligible expenses
 - The Department program staff was unaware of the existence of these emails, or how to access them
 - To be considered a control activity it should have been well documented and maintained to support the actions taken
 - Evidence was not provided that action was taken at any point to deny the expenses



Finding #5

- Status reports required to be submitted by the Community Partners Grant recipients were inadequate to ensure funds were spent in accordance with the requirements of the program.
- The Department did not design the status reports to be a proper monitoring tool and the level of detail provided varied widely from recipient to recipient
- No documentation was provided to indicate that the Department questioned information provided or used it as a tool to ensure compliance



Example Reporting

Budget To Actual Information from a Recipient Status Report

First Quarter \$250,000

| Line Item | Budget | Actual | Variance |
|--------------------|-----------|-----------|----------|
| Contract Services: | \$191,250 | \$185,190 | \$ 6,060 |
| Program Expenses: | \$ 36,250 | \$ 18,742 | \$17,508 |
| Administration: | \$22,500 | \$ 20,393 | \$ 2,107 |
| Total: | \$250,000 | \$224,325 | \$25,675 |

Objectives and Outcomes Narrative from a Recipient Status Report

When the school year began in late August - September, early education in the Canyon County Preschool Collaborative expanded with the launch of a new preschool classroom in Nampa, bringing the total number of classrooms to 10. The Collaborative is improving school readiness for about 101 young children. Young children, parents, educators and classrooms, including, those in underserved and rural communities, received resource-rich educational material in Spanish and English, books, story mats, and art supplies to promote learning inside and outside of the classroom. Professional development for early educators and supervisors, including strategies for teaching children experiencing ACES and/or pandemic-related trauma, resumed.



Concerns

- Status reports often don't provide the level of detail necessary to evaluate if the grant was spent on the appropriate age groups for eligible services
- Narratives indicate that funds are being spent on ineligible items such as an additional pre-school classroom or rental assistance programs and there is no documentation that the Department intended to use these reports for financial monitoring, or that they identified or addressed these ineligible uses



Finding #6

- The Department did not properly document award decisions related to coverage areas identified by the applicant for the Community Partners Grant recipients to ensure the areas identified, and thus the funding provided, were appropriate.
- The Department provided no evidence that an analysis was completed to ensure that if an applicant stated they provided services to a particular area of coverage, and were thus entitled to a specific funding level,
 - What that meant (i.e., several regions for statewide)
 - How that was met by the applicant



Concerns

- Without adequate documentation to show that the applicant met the specific coverage requirements, the grants could be awarded at a higher level than was warranted for the services provided and reduce the opportunity for other service providers to receive funds



Finding #7

- Finding 7 – The payments distributed by the Department for phase 1 of the Community Partners Grant exceeded the \$36,000,000 appropriation for fiscal year 2022 by \$427,350.



Concerns

- The appropriation was for \$36,000,000 in each of the fiscal years 2022 and 2023
- The Department spent \$36,427,350 in fiscal year 2022, which exceed the authorized spending limit by \$427,350
- This occurred because
 - The Department did not properly monitor the payments to ensure compliance
 - The Department does not utilize appropriation controls in the same manner as other agencies, which comingles several grants and makes it more difficult to have effective systemic limits in place



Finding #8

- Finding 8 – Payments to Community Partners Grant recipients were not made on time, in accordance with statutory requirements, for a total of four out of seven required payment periods in fiscal year 2022 and fiscal year 2023.



Finding Details

- Specific payment due dates were provided for each quarter of the two fiscal years this grant was in effect
- The Department processed 420 payments over seven funding periods (quarters)
 - 152 of those payments, or 36 percent, were not made on time
 - Some by as little as a day or two
 - 45 were a week late
 - 37 were over a month and a half late



Conclusion

- This program was time sensitive, with an emergency clause in the first year
- Limited duration, with very specific requirements housed in the appropriation bill, that passed both the House and Senate and was signed by the Governor
- Spending began in the summer of 2021
- Internal controls are critical to compliance, and were lacking in most of the areas we reviewed for these grants
- As a result, compliance was not attained



Contact

- Department of Health and Welfare Accountability Report
- April Renfro, arenfro@Iso.Idaho.gov 208-334-4826
- Audit Team: Patrick Aggers, Anastasia Leonova, Ben Bloom, Greg Hiatt



Public Defense Commission

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|-------------------|----------|----------|-------------------|
| FY 2024 Original Appropriation | 17.00 | 16,441,400 | 0 | 0 | 16,441,400 |
| FY 2024 Total Appropriation | 17.00 | 16,441,400 | 0 | 0 | 16,441,400 |
| FY 2024 Estimated Expenditures | 17.00 | 16,441,400 | 0 | 0 | 16,441,400 |
| Removal of Onetime Expenditures | 0.00 | (3,050,000) | 0 | 0 | (3,050,000) |
| FY 2025 Base | 17.00 | 13,391,400 | 0 | 0 | 13,391,400 |
| Personnel Benefit Costs | 0.00 | 22,400 | 0 | 0 | 22,400 |
| Change in Employee Compensation | 0.00 | 18,700 | 0 | 0 | 18,700 |
| FY 2025 Program Maintenance | 17.00 | 13,432,500 | 0 | 0 | 13,432,500 |
| Line Items | | | | | |
| 1. Removal of Appropriation | (17.00) | (13,432,500) | 0 | 0 | (13,432,500) |
| FY 2025 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| Chg from FY 2024 Orig Approp. | (17.00) | (16,441,400) | 0 | 0 | (16,441,400) |
| % Chg from FY 2024 Orig Approp. | (100%) | (100.0%) | | | (100.0%) |

State Public Defender

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|-------------|----------|----------|----------|----------|
| FY 2024 Original Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Total Appropriation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Estimated Expenditures | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Base | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Program Maintenance | 0.00 | 0 | 0 | 0 | 0 |

Line Items

| | | | | | |
|---------------------------------------|---------------|-------------------|-------------------|----------|-------------------|
| 1. New Agency Creation - SPD | 17.00 | 13,432,500 | 0 | 0 | 13,432,500 |
| 2. Public Defense Fund Appropriation | 299.00 | 0 | 35,969,200 | 0 | 35,969,200 |
| OITS Consolidation | 0.00 | 0 | 0 | 0 | 0 |
| FY 2025 Original Appropriation | 316.00 | 13,432,500 | 35,969,200 | 0 | 49,401,700 |
| Chg from FY 2024 Orig Approp. | 316.00 | 13,432,500 | 35,969,200 | 0 | 49,401,700 |

% Chg from FY 2024 Orig Approp.

Line Item 2 - Public Defense Fund Appropriation

| FTP | Position Title |
|--------|-------------------------------|
| 1.00 | Deputy Chief |
| 7.00 | District Public Defenders |
| 200.00 | Deputy State Public Defenders |
| 68.00 | Legal Assistants |
| 15.00 | Investigators |
| 8.00 | Social Workers |
| 299.00 | |

Division of Medicaid

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|--------------------|--------------------|----------------------|----------------------|
| FY 2024 Original Appropriation | 213.00 | 856,366,900 | 690,218,500 | 3,137,075,400 | 4,683,660,800 |
| Supplementals | | | | | |
| 1. Forecasted Onetime Recission | 0.00 | (92,807,600) | 0 | (185,147,100) | (277,954,700) |
| 2. Children's Behavioral Health Staff | 0.00 | 131,400 | 0 | 131,400 | 262,800 |
| 3. Electronic Records Incentive Program | 0.00 | (69,600) | 0 | (17,032,500) | (17,102,100) |
| FY 2024 Total Appropriation | 213.00 | 763,621,100 | 690,218,500 | 2,935,027,200 | 4,388,866,800 |
| Receipt Authority Fund Shift | 0.00 | 0 | 0 | 0 | 0 |
| FY 2024 Estimated Expenditures | 213.00 | 763,621,100 | 690,218,500 | 2,935,027,200 | 4,388,866,800 |
| Removal of Onetime Expenditures | 0.00 | (161,400) | (30,212,400) | (179,363,200) | (209,737,000) |
| Base Adjustments | 0.00 | 92,807,600 | 0 | 185,147,100 | 277,954,700 |
| FY 2025 Base | 213.00 | 856,267,300 | 660,006,100 | 2,940,811,100 | 4,457,084,500 |
| Personnel Benefit Costs | 0.00 | 91,400 | 0 | 113,000 | 204,400 |
| Change in Employee Compensation | 0.00 | 81,000 | 0 | 103,200 | 184,200 |
| Nondiscretionary Adjustments | 0.00 | 58,331,400 | 65,983,000 | (86,220,100) | 38,094,300 |
| FY 2025 Program Maintenance | 213.00 | 914,771,100 | 725,989,100 | 2,854,807,200 | 4,495,567,400 |
| Line Items | | | | | |
| 1. New Staff Division Wide | 60.00 | 2,915,300 | 0 | 3,098,400 | 6,013,700 |
| 2. Children's Behavioral Health Staff | 0.00 | 131,400 | 0 | 131,400 | 262,800 |
| 6. Provider Rate Adjustments | 0.00 | 545,500 | 12,000,000 | 54,272,700 | 66,818,200 |
| 9. Increased Hospital Assesment | 0.00 | 0 | 0 | 0 | 0 |
| 10. ICF Rate Adjustment | 0.00 | 2,737,800 | 0 | 5,680,200 | 8,418,000 |
| 16. MMIS Current Vendor Annual Increase | 0.00 | 561,400 | 0 | 2,245,400 | 2,806,800 |
| 17. Postpartum Coverage | 0.00 | 0 | 0 | 0 | 0 |
| 20. Personal Care Services Case Mgmt | 0.00 | 1,200,000 | 0 | 3,000,000 | 4,200,000 |
| 22. Phase 1 - MMIS Procurement Year 2 | 0.00 | 0 | 13,237,800 | 119,140,200 | 132,378,000 |
| FY 2025 Original Appropriation | 273.00 | 922,862,500 | 751,226,900 | 3,042,375,500 | 4,716,464,900 |
| Chg from FY 2024 Orig Approp. | 60.00 | 66,495,600 | 61,008,400 | (94,699,900) | 32,804,100 |
| % Chg from FY 2024 Orig Approp. | 28.2% | 7.8% | 8.8% | (3.0%) | 0.7% |



College and Universities

FY 2025 Budget Request Overview

Abbey Erquiaga,
Budget & Policy Analyst

November 8, 2023

College and Universities

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|-----------------|--------------------|--------------------|----------|--------------------|
| FY 2024 Original Appropriation | 4,840.68 | 353,942,200 | 324,608,300 | 0 | 678,550,500 |
| Prior Year Reappropriation | 0.00 | 0 | 195,043,400 | 0 | 195,043,400 |
| FY 2024 Total Appropriation | 4,840.68 | 353,942,200 | 519,651,700 | 0 | 873,593,900 |
| Executive Carry Forward | 0.00 | 6,800 | 0 | 0 | 6,800 |
| Expenditure Adjustments | 39.47 | 0 | 3,393,300 | 0 | 3,393,300 |
| FY 2024 Estimated Expenditures | 4,880.15 | 353,949,000 | 523,045,000 | 0 | 876,994,000 |
| Removal of Onetime Expenditures | (11.76) | (9,800) | (198,980,200) | 0 | (198,990,000) |
| Base Adjustments | 50.57 | (316,400) | 5,546,100 | 0 | 5,229,700 |
| FY 2025 Base | 4,918.96 | 353,622,800 | 329,610,900 | 0 | 683,233,700 |
| Personnel Benefit Costs | 0.00 | 2,177,800 | 1,513,000 | 0 | 3,690,800 |
| Change in Employee Compensation | 0.00 | 2,706,600 | 1,897,000 | 0 | 4,603,600 |
| Nondiscretionary Adjustments | 0.00 | (1,390,000) | 0 | 0 | (1,390,000) |
| Other Maintenance Adjustments | 0.00 | 0 | 1,039,500 | 0 | 1,039,500 |
| FY 2025 Program Maintenance | 4,918.96 | 357,117,200 | 334,060,400 | 0 | 691,177,600 |
| Line Items | | | | | |
| 1. Occupational Capacity Enhancement | 29.25 | 6,995,400 | 0 | 0 | 6,995,400 |
| 2. Transfer Risk Managers to OSBE | (4.00) | (470,400) | 0 | 0 | (470,400) |
| 3. Higher Ed. Safety and Security Analyst | 1.00 | 121,100 | 0 | 0 | 121,100 |
| FY 2025 Original Appropriation | 4,945.21 | 363,763,300 | 334,060,400 | 0 | 697,823,700 |
| Chg from FY 2024 Orig Approp. | 104.53 | 9,821,100 | 9,452,100 | 0 | 19,273,200 |
| % Chg from FY 2024 Orig Approp. | 2.2% | 2.8% | 2.9% | | 2.8% |



College and Universities

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|-----------------|--------------------|--------------------|----------|--------------------|
| FY 2024 Original Appropriation | 4,840.68 | 353,942,200 | 324,608,300 | 0 | 678,550,500 |
| Prior Year Reappropriation | 0.00 | 0 | 195,043,400 | 0 | 195,043,400 |
| FY 2024 Total Appropriation | 4,840.68 | 353,942,200 | 519,651,700 | 0 | 873,593,900 |
| Executive Carry Forward | 0.00 | 6,800 | 0 | 0 | 6,800 |
| Expenditure Adjustments | 39.47 | 0 | 3,393,300 | 0 | 3,393,300 |
| FY 2024 Estimated Expenditures | 4,880.15 | 353,949,000 | 523,045,000 | 0 | 876,994,000 |
| Removal of Onetime Expenditures | (11.76) | (9,800) | (198,980,200) | 0 | (198,990,000) |
| Base Adjustments | 50.57 | (316,400) | 5,546,100 | 0 | 5,229,700 |
| FY 2025 Base | 4,918.96 | 353,622,800 | 329,610,900 | 0 | 683,233,700 |
| Personnel Benefit Costs | 0.00 | 2,177,800 | 1,513,000 | 0 | 3,690,800 |
| Change in Employee Compensation | 0.00 | 2,706,600 | 1,897,000 | 0 | 4,603,600 |
| Nondiscretionary Adjustments | 0.00 | (1,390,000) | 0 | 0 | (1,390,000) |
| Other Maintenance Adjustments | 0.00 | 0 | 1,039,500 | 0 | 1,039,500 |
| FY 2025 Program Maintenance | 4,918.96 | 357,117,200 | 334,060,400 | 0 | 691,177,600 |
| Line Items | | | | | |
| 1. Occupational Capacity Enhancement | 29.25 | 6,995,400 | 0 | 0 | 6,995,400 |
| 2. Transfer Risk Managers to OSBE | (4.00) | (470,400) | 0 | 0 | (470,400) |
| 3. Higher Ed. Safety and Security Analyst | 1.00 | 121,100 | 0 | 0 | 121,100 |
| FY 2025 Original Appropriation | 4,945.21 | 363,763,300 | 334,060,400 | 0 | 697,823,700 |
| Chg from FY 2024 Orig Approp. | 104.53 | 9,821,100 | 9,452,100 | 0 | 19,273,200 |
| % Chg from FY 2024 Orig Approp. | 2.2% | 2.8% | 2.9% | | 2.8% |



College and Universities

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|-----------------|--------------------|--------------------|----------|--------------------|
| FY 2024 Original Appropriation | 4,840.68 | 353,942,200 | 324,608,300 | 0 | 678,550,500 |
| Prior Year Reappropriation | 0.00 | 0 | 195,043,400 | 0 | 195,043,400 |
| FY 2024 Total Appropriation | 4,840.68 | 353,942,200 | 519,651,700 | 0 | 873,593,900 |
| Executive Carry Forward | 0.00 | 6,800 | 0 | 0 | 6,800 |
| Expenditure Adjustments | 39.47 | 0 | 3,393,300 | 0 | 3,393,300 |
| FY 2024 Estimated Expenditures | 4,880.15 | 353,949,000 | 523,045,000 | 0 | 876,994,000 |
| Removal of Onetime Expenditures | (11.76) | (9,800) | (198,980,200) | 0 | (198,990,000) |
| Base Adjustments | 50.57 | (316,400) | 5,546,100 | 0 | 5,229,700 |
| FY 2025 Base | 4,918.96 | 353,622,800 | 329,610,900 | 0 | 683,233,700 |
| Personnel Benefit Costs | 0.00 | 2,177,800 | 1,513,000 | 0 | 3,690,800 |
| Change in Employee Compensation | 0.00 | 2,706,600 | 1,897,000 | 0 | 4,603,600 |
| Nondiscretionary Adjustments | 0.00 | (1,390,000) | 0 | 0 | (1,390,000) |
| Other Maintenance Adjustments | 0.00 | 0 | 1,039,500 | 0 | 1,039,500 |
| FY 2025 Program Maintenance | 4,918.96 | 357,117,200 | 334,060,400 | 0 | 691,177,600 |
| Line Items | | | | | |
| 1. Occupational Capacity Enhancement | 29.25 | 6,995,400 | 0 | 0 | 6,995,400 |
| 2. Transfer Risk Managers to OSBE | (4.00) | (470,400) | 0 | 0 | (470,400) |
| 3. Higher Ed. Safety and Security Analyst | 1.00 | 121,100 | 0 | 0 | 121,100 |
| FY 2025 Original Appropriation | 4,945.21 | 363,763,300 | 334,060,400 | 0 | 697,823,700 |
| Chg from FY 2024 Orig Approp. | 104.53 | 9,821,100 | 9,452,100 | 0 | 19,273,200 |
| % Chg from FY 2024 Orig Approp. | 2.2% | 2.8% | 2.9% | | 2.8% |



College and Universities

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|-----------------|--------------------|--------------------|----------|--------------------|
| FY 2024 Original Appropriation | 4,840.68 | 353,942,200 | 324,608,300 | 0 | 678,550,500 |
| Prior Year Reappropriation | 0.00 | 0 | 195,043,400 | 0 | 195,043,400 |
| FY 2024 Total Appropriation | 4,840.68 | 353,942,200 | 519,651,700 | 0 | 873,593,900 |
| Executive Carry Forward | 0.00 | 6,800 | 0 | 0 | 6,800 |
| Expenditure Adjustments | 39.47 | 0 | 3,393,300 | 0 | 3,393,300 |
| FY 2024 Estimated Expenditures | 4,880.15 | 353,949,000 | 523,045,000 | 0 | 876,994,000 |
| Removal of Onetime Expenditures | (11.76) | (9,800) | (198,980,200) | 0 | (198,990,000) |
| Base Adjustments | 50.57 | (316,400) | 5,546,100 | 0 | 5,229,700 |
| FY 2025 Base | 4,918.96 | 353,622,800 | 329,610,900 | 0 | 683,233,700 |
| Personnel Benefit Costs | 0.00 | 2,177,800 | 1,513,000 | 0 | 3,690,800 |
| Change in Employee Compensation | 0.00 | 2,706,600 | 1,897,000 | 0 | 4,603,600 |
| Nondiscretionary Adjustments | 0.00 | (1,390,000) | 0 | 0 | (1,390,000) |
| Other Maintenance Adjustments | 0.00 | 0 | 1,039,500 | 0 | 1,039,500 |
| FY 2025 Program Maintenance | 4,918.96 | 357,117,200 | 334,060,400 | 0 | 691,177,600 |
| Line Items | | | | | |
| 1. Occupational Capacity Enhancement | 29.25 | 6,995,400 | 0 | 0 | 6,995,400 |
| 2. Transfer Risk Managers to OSBE | (4.00) | (470,400) | 0 | 0 | (470,400) |
| 3. Higher Ed. Safety and Security Analyst | 1.00 | 121,100 | 0 | 0 | 121,100 |
| FY 2025 Original Appropriation | 4,945.21 | 363,763,300 | 334,060,400 | 0 | 697,823,700 |
| Chg from FY 2024 Orig Approp. | 104.53 | 9,821,100 | 9,452,100 | 0 | 19,273,200 |
| % Chg from FY 2024 Orig Approp. | 2.2% | 2.8% | 2.9% | | 2.8% |



College and Universities Line Items

| Request | Boise State University | Idaho State University | Lewis-Clark State College | University of Idaho | Systemwide | Total |
|-------------------------------------|------------------------|------------------------|---------------------------|---------------------|------------|--------------|
| Occupational Capacity Enhancement | \$ 2,491,700 | \$ 1,924,400 | \$ 440,200 | \$ 2,139,100 | \$ - | \$ 6,995,400 |
| Transfer of Risk Managers to OSBE | \$ (131,400) | \$ (90,600) | \$ - | \$ (248,400) | \$ - | \$ (470,400) |
| Higher Ed Safety & Security Analyst | \$ - | \$ - | \$ - | \$ - | \$ 121,100 | \$ 121,100 |

FY25 College & Universities Request

| | Boise State University | Idaho State University | Lewis-Clark State College | University of Idaho | Systemwide | Total |
|--------------------------|------------------------|------------------------|---------------------------|---------------------|--------------|---------------|
| FY24 Total Appropriation | \$ 282,541,800 | \$ 159,484,700 | \$ 40,517,100 | \$ 189,565,100 | \$ 6,441,800 | \$678,550,500 |
| FY25 Total Request | \$ 287,477,600 | \$ 165,744,000 | \$ 41,771,200 | \$ 196,267,300 | \$ 6,563,600 | \$697,823,700 |
| \$ Change | \$ 4,935,800 | \$ 6,259,300 | \$ 1,254,100 | \$ 6,702,200 | \$ 121,800 | \$ 19,273,200 |
| % Change | 1.75% | 3.92% | 3.10% | 3.54% | 1.89% | 2.84% |



College and Universities

Abbey Erquiaga,
Budget & Policy Analyst

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Email: aerquiaga@lso.Idaho.gov
Office: C418



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 67

STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 12

STATE TREASURER

67-1224. IDAHO CREDIT RATING ENHANCEMENT COMMITTEE – MEMBERSHIP – COMPENSATION – QUORUM – MEETINGS – PERSONNEL. (1) There is hereby established in the office of the state treasurer the Idaho credit rating enhancement committee. The committee shall consist of the following members: the state treasurer, the administrator of the division of financial management, one (1) senator appointed by the president pro tempore of the senate and one (1) member of the house of representatives appointed by the speaker of the house of representatives. Other members of the committee shall be appointed by the governor after considering recommendations of the state treasurer and shall consist of one (1) member from each of the following entities knowledgeable on matters of public finance, including the Idaho state municipal bond bank, Idaho housing and finance association, Idaho state building authority, the department of education as a representative of the school bond guarantee fund and one (1) member at large.

(2) The term of an appointed member is two (2) years, but an appointed member serves at the pleasure of the appointing authority. Before the expiration of the term of an appointed member, the appointing authority shall appoint a successor. If there is a vacancy for any reason in the office of an appointed member, the appointing authority shall make an appointment to become immediately effective for the unexpired term.

(3) A member of the committee shall be entitled to compensation and expenses as provided in section 59-509(b), Idaho Code, which shall be paid by the state treasurer.

(4) The state treasurer shall serve as chairperson of the committee, with such powers and duties necessary for the performance of that office as the committee determines appropriate.

(5) A majority of the members of the committee constitutes a quorum for the transaction of business.

(6) The committee shall meet at times and places specified by the call of the chairperson or by a majority of the members of the committee.

(7) The office of the state treasurer shall provide the committee with office space and clerical and other administrative support.

History:

[67-1224, added 2005, ch. 159, sec. 1, p. 491; am. 2013, ch. 219, sec. 1, p. 514.]

How current is this law?



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 67

STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 12

STATE TREASURER

67-1225. POWERS AND DUTIES OF CREDIT RATING ENHANCEMENT COMMITTEE. The Idaho credit rating enhancement committee shall advise the governor and the legislature regarding policies and action that enhance and preserve the state's credit rating and maintain the future availability of low-cost capital financing. In carrying out this function, the committee shall report findings and recommendations to the governor and the speaker of the house of representatives and the president pro tempore of the senate by December 1 of each year.

History:

[67-1225, added 2005, ch. 159, sec. 2, p. 492; am. 2013, ch. 219, sec. 2, p. 514; am. 2018, ch. 85, sec. 1, p. 190.]

How current is this law?

TO: The Honorable Julie Ellsworth
Treasurer, State of Idaho

FROM: Eric Heringer, Piper Sandler
Municipal Advisor to the State
Treasurer's Office

CC: Shawn Nydegger
Director of Investments, STO

DATE: 5/9/2023

Edelene Ohman
Deputy Treasurer, STO

David Fulkerson
State Financial Officer, DFM

RE: Idaho General Fund Cash Flow Analysis and TAN Sizing

The State of Idaho has historically projected (and experienced) General Fund cash flow deficits due to the timing mis-match of revenues and expenditures during the State's Fiscal Year that runs from July 1 to June 30.

The State Treasurer's Office (the "STO") has managed the State's General Fund cash flow deficits through a combination of the following:

- 1) the issuance of external Tax Anticipation Notes ("External TANs") sold to institutional investors in the financial markets and repaid from fourth quarter General Fund revenues; and
- 2) Internal Borrowing – typically from non-interest-bearing accounts managed by the State Treasurer's Office ("Internal TAN").

Historical information is presented below (the State did not issue External TANs for FY 2021 or FY 2023):

| Historical Data on Managing the State of Idaho's General Fund Cash Flow Deficits | | | | | | |
|--|--|---|-----------------------|--|----------------------------|--|
| Fiscal Year | Projected Cumulative Cash Flow Deficit (mid-month) | Corresponding Internal Borrowables (non-interest bearing) | External TAN Proceeds | External TAN Proceeds + Internal Borrowables | Cash Flow Deficit Coverage | ACTUAL Amount of Internal TANs (prior to Q4) |
| 2018 | 966,328,000 | 418,134,000 | 500,290,009 | 918,424,009 | 0.95 | 595,718,213 |
| 2019 | 1,035,904,000 | 511,853,000 | 552,884,400 | 1,064,737,400 | 1.03 | 365,202,499 |
| 2020 | 1,058,826,000 | 591,834,000 | 555,349,984 | 1,147,183,984 | 1.08 | 446,147,443 |
| 2021 | 1,117,527,394 | 1,469,539,000 | | 1,469,539,000 | 1.31 | 749,437,659 |
| 2022 | 515,836,494 | 752,824,000 | 300,267,317 | 1,053,091,317 | 2.04 | None |
| 2023 | 751,595,319 | 929,140,000 | | 929,140,000 | 1.24 | 967,953,346 |

The estimated FY 2024 General Fund cash flow projections are prepared by the Division of Financial Management and take into account the adopted State budget, the impacts of legislative activity during the 2023 legislative session, updated

PIPER | SANDLER Memo

General Fund revenue projections and a variety of other factors that impact cash flow. Projections have recently been updated to reflect the State's revenue collection through April 30, 2023. FY 2024 General Fund cash flow deficits are projected to be substantially larger than in recent years with a mid-month cash flow deficit of \$1.76 billion estimated to occur in November. This estimated deficit would justify an External TAN of just over \$1.0 billion as illustrated in the following table:

EXTERNAL BORROWING ANALYSIS FOR FY 2024

| Fiscal Year | Projected Cumulative Cash Flow Deficit (mid-month) | Corresponding Internal Borrowables (non-interest bearing) | TAN Sizing | TAN Proceeds + Internal Borrowables (non-interest bearing) | Cash Flow Deficit Coverage |
|-------------|--|---|---------------|--|----------------------------|
| 2024 (Aug) | 1,701,151,038 | 1,025,938,000 | 675,213,038 | 1,701,151,038 | 1.00 |
| 2024 (Nov) | 1,757,972,700 | 720,257,000 | 1,037,715,700 | 1,757,972,700 | 1.00 |

As an alternative to issuing an External TAN, the STO could consider its' interest-bearing borrowable resources as a source of liquidity to cover the General Fund cash flow deficits. Two logical funds to consider for this purpose are the State's largest "rainy day" funds: the Budget Stabilization Fund (projected to total \$847.8 million on 6/30/2023) and the Public Education Stabilization Fund (projected to total \$205.5 million on 6/30/2023).

INTERNAL BORROWING ANALYSIS FOR FY 2024 - Borrow from BSF AND PESF

| Fiscal Year | Projected Cumulative Cash Flow Deficit (mid-month) | Corresponding Internal Borrowables (non-interest bearing) | Estimated BSF and PESF balances (as of 6/30/2023) | Internal Borrowables (non interest bearing) + BSF + PESF | Cash Flow Deficit Coverage |
|-------------|--|---|---|--|----------------------------|
| 2024 (Aug) | 1,701,151,038 | 1,025,938,000 | 1,053,340,053 | 2,079,278,053 | 1.22 |
| 2024 (Nov) | 1,757,972,700 | 720,257,000 | 1,053,340,053 | 1,773,597,053 | 1.01 |

As a point of clarification, the non-interest-bearing accounts actually do earn interest, however the interest earnings on funds in those accounts do not accrue to the specific account. Therefore, there is not a direct cost of interest owed by the State to borrow from these accounts. There is, however, the loss of interest earnings that would have otherwise been generated from these accounts which would typically accrue to the General Fund. The interest-bearing borrowable resources do require that interest earned on the funds accrue to the specific account. Therefore, the State will be required to pay interest to the BSF and PESF (in this example) if they are used as a source of internal liquidity.

Internal borrowable resources available to the STO (both interest-bearing and non-interest-bearing) are projected to range between \$9.0 billion and \$10.5 billion during FY 2024.

PIPER | SANDLER

Memo

If the State does issue an External TAN, we typically consider another metric in sizing the amount of the External TAN which is how much “coverage” the projected fourth quarter General Fund Revenues will provide for repayment of the External TAN. The STO has typically tried to maintain 2.0 times coverage as illustrated in the following table:

| Fiscal Year | External TAN Proceeds | Projected 4th Quarter Revenues | Coverage of 4th quarter revenues to Par Amount |
|-------------|-----------------------|--------------------------------|--|
| 2018 | 500,290,009 | 1,140,314,000 | 2.28 |
| 2019 | 552,884,400 | 1,118,815,000 | 2.02 |
| 2020 | 555,349,984 | 1,374,430,000 | 2.47 |
| 2021 | | | |
| 2022 | 300,267,317 | 1,439,651,000 | 4.79 |
| 2023 | | | |

The following coverage analysis would need to be considered if the STO pursues an External TAN for FY 2024:

| Fiscal Year | External TAN Sizing | Projected 4th Quarter Revenues | Coverage of 4th quarter revenues to Par Amount |
|-------------|---------------------|--------------------------------|--|
| 2024 (Aug) | 675,213,038 | 1,937,808,000 | 2.87 |
| 2024 (Nov) | 1,037,715,700 | 1,937,808,000 | 1.87 |



Debt Reporting

Legislative Audits Division

JFAC Fall Tour

November 8, 2023

Financial Statement Presentation

- The Governmental Accounting Standards Board (GASB) provides the pronouncements that govern generally accepted accounting principles (GAAP) for governmental entities
- These pronouncements drive how the State presents its financial activity for the year in the Annual Comprehensive Financial Report (ACFR)
- This includes defining what entities must be included as component units of the State's reporting entity as a primary government



Financial Reporting Entity

- GASB Statements 14, 39, and 61 provide guidance about determining the financial reporting entity
- The financial reporting entity consists of
 - The primary government—all funds, organizations, institutions, agencies, departments, and offices that are not legally separate
 - Organizations for which the primary government is financially accountable
 - Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete



These two situations result in Component Units of the Primary Government



Determining Component Units

- Component units are legally separate organizations for which the elected officials of the primary government are financially accountable
- A component unit may be a governmental organization, a non-profit corporation, or a for-profit corporation
- GASB Statement 14 and 61 use the term financial accountability, rather than accountability, to describe the kind of relationship warranting the inclusion of a legally separate organization in the reporting entity of another government



Financially Accountable Test

- The primary government is financially accountable if
 - It appoints a voting majority of the organization's governing body **and**
 - It is able to impose its will on that organization **or**
 - There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government
 - The primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board



Colleges and Universities Presentation

- Idaho's Colleges and Universities are included in the ACFR as Business-Type Activities of the State
- Additionally, College and University Foundations are reported as component units on the University's financial statements
- Any component units the University may identify, and report, in the future would also be reported as component units on the State's financial statements



Government-Wide Statements

State of Idaho

Statement of Net Position

June 30, 2022

(dollars in thousands)

| | Primary Government | | | |
|--|-------------------------|--------------------------|----------------------|---------------------|
| | Governmental Activities | Business-Type Activities | Total | Component Units |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 11,166 | \$ 977,605 | \$ 988,771 | \$ 101,428 |
| Pooled Cash and Investments | 4,793,377 | 303,072 | 5,096,449 | 331 |
| Investments | 3,173,746 | 656,058 | 3,829,804 | 913,495 |
| Accounts Receivable, Net | 192,929 | 170,028 | 362,957 | 94,772 |
| Taxes Receivable, Net | 457,136 | | 457,136 | |
| Internal Balances | 12,450 | (12,450) | | |
| Due from Other Entities | 548,486 | | 548,486 | |
| Inventories and Prepaid Items | 74,579 | 40,854 | 115,433 | 1,357 |
| Due from Primary Government | | | | 568,391 |
| Due from Component Unit | | 4,769 | 4,769 | |
| Loans, Notes, Leases and Pledges Receivable, Net | 28,460 | 507,234 | 535,694 | 1,072,464 |
| Other Assets | 148,748 | 75,346 | 224,094 | 227,678 |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents | 1,594,403 | 133,661 | 1,728,064 | 444,306 |
| Investments | 600,061 | 105,698 | 705,759 | 405,165 |
| Capital Assets: | | | | |
| Nondepreciable | 6,097,738 | 224,440 | 6,322,178 | 13,112 |
| Depreciable, Net | 2,210,503 | 1,224,017 | 3,434,520 | 97,567 |
| Total Assets | 19,943,782 | 4,410,332 | 24,354,114 | 3,940,066 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred Outflows | 335,457 | 90,987 | 426,444 | 12,569 |
| Total Assets and Deferred Outflows of Resources | \$ 20,279,239 | \$ 4,501,319 | \$ 24,780,558 | \$ 3,952,635 |
| LIABILITIES | | | | |
| Accounts Payable | \$ 320,893 | \$ 48,258 | \$ 369,151 | \$ 7,039 |
| Payroll and Related Liabilities | 56,190 | 55,092 | 111,282 | 1,863 |
| Medicaid Payable | 179,610 | | 179,610 | |
| Due to Other Entities | 164,321 | 11,655 | 175,976 | |
| Unearned Revenue | 1,265,033 | 48,474 | 1,313,507 | 32,748 |
| Amounts Held in Trust for Others | 28,100 | 2,434 | 30,534 | 235,257 |
| Due to Primary Government | | | | 3,535 |
| Due to Component Unit | | 917 | 917 | |
| Other Accrued Liabilities | 104,241 | 13,873 | 118,114 | 560,027 |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 363,102 | 62,817 | 425,919 | 143,530 |
| Due in More Than One Year | 965,203 | 740,305 | 1,705,508 | 1,454,188 |
| Total Liabilities | 3,446,693 | 983,825 | 4,430,518 | 2,438,187 |
| DEFERRED INFLOWS OF RESOURCES | | | | |



Business-Type Activities

- Major Funds (Presented as its own column on the Proprietary Funds Statements that roll up into the Government-Wide Statements as Business-Type Activities)
 - College and University
 - Unemployment Insurance
 - Loans
- Nonmajor Funds (Combined on the Proprietary Funds statement to one column, but displayed individually in the combining statements)
 - State Lottery
 - State Liquor
 - Correctional Industries



Business-Type Activities Long-Term Debt

| Business-Type Activities-Enterprise Funds | FY 2022 |
|---|----------------------|
| College and University | \$728,975,000 |
| Unemployment Insurance | \$0 |
| Loans (DEQ) | \$0 |
| State Lottery | \$1,749,000 |
| State Liquor | \$9,219,000 |
| Correctional Industries | <u>\$362,000</u> |
| | <u>\$740,305,000</u> |



College and University Component Units

State of Idaho

Statement of Net Position

Component Units

June 30, 2022

(dollars in thousands)

| | Idaho Housing and Finance Association | College and University Foundation | Health Reinsurance |
|--|--|--|-------------------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 56,834 | \$ 27,907 | \$ 6,265 |
| Pooled Cash and Investments | | | |
| Investments | 604,596 | 284,688 | 24,211 |
| Accounts Receivable, Net | 94,073 | | 678 |
| Inventories and Prepaid Items | 1,117 | 85 | |
| Due from Primary Government | 567,474 | 917 | |
| Loans, Notes, Leases and Pledges Receivable, Net | 799,055 | 37,732 | |
| Other Assets | 221,274 | 3,829 | 23 |
| Restricted Assets: | | | |
| Cash and Cash Equivalents | 422,253 | 22,053 | |
| Investments | | 405,165 | |
| Capital Assets: | | | |
| Nondepreciable | 10,163 | 1,236 | |
| Depreciable, Net | 91,742 | | |
| Total Assets | 2,868,581 | 783,612 | 31,177 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Outflows | 12,569 | | |
| Total Assets and Deferred Outflows of Resources | \$ 2,881,150 | \$ 783,612 | \$ 31,177 |
| LIABILITIES | | | |
| Accounts Payable | \$ 3,335 | \$ 3,494 | \$ 36 |
| Payroll and Related Liabilities | 1,592 | | |
| Unearned Revenue | 31,029 | 1,719 | |
| Amounts Held in Trust for Others | 208,669 | 26,588 | |
| Due to Primary Government | | 3,535 | |
| Other Accrued Liabilities | 557,278 | 15 | 19 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 120,896 | | 7,330 |
| Due in More Than One Year | 1,235,335 | 3,000 | |
| Total Liabilities | 2,158,134 | 38,351 | 7,385 |



Component Unit Debt

- Most of the State's current component unit debt is related to the Idaho Housing and Finance Association (\$1.35 billion in FY 2022)
- College and University Foundations are included as a column in the component units' statements
- To identify which College and University Foundations were responsible for the debt reported here, we would need to go to the notes to the financial statements or the individual annual comprehensive financial reports for each university
- From the FY 2022 ACFR for the State, we know that this \$3,000,000 debt is attributable to the BSU foundation



Considerations for Reporting

- The potential purchase of the University of Phoenix by the University of Idaho through a non-profit entity established by the State Board of Education/Board of Regents has a financial impact not only on the University of Idaho, when considering its reporting entity, but also on the State, as a whole, and its reporting entity
 - University of Idaho is part of the primary government of the State of Idaho
 - Any component units of the University are also component units of the State
 - Where will the component unit be presented on the State's ACFR
 - Impact for credit rating purposes for the State of Idaho



Purchase Details

- The State Board endorsed a resolution in May 2023 allowing the University of Idaho to set up a nonprofit to take over the University of Phoenix's operations
- The resolution gives the University of Idaho approval on a financing plan for the purchase
 - Board of Education is part of the primary government and is authorizing the purchase
- The purchase is planned to be complete by early 2024
- Estimated to include the issuance of \$685,000,000 of bonds under a non-profit established by the U of I
 - University of Idaho is establishing the non-profit board also potentially meets financial accountability requirements
- Receipt of \$200,000,000 in cash from the University of Phoenix to the non-profit in theory reducing the “purchase price” but not clear that it reduces the debt
- University of Idaho will guarantee up to \$10 million a year if Four Three Education, Inc is unable to make its annual debt payments and the University of Idaho anticipates up to \$10 million in initial “supplemental education funding” in the first year, with more to come
 - Financial obligation/benefit relationship



University of Idaho Current Reporting

- University of Idaho currently has two component units
 - University of Idaho Strategic Initiatives Fund, a blended component unit with total assets of \$163 million, total liabilities of \$180 million, and an unrestricted net position of (\$16.6 million) for FY 2022 (FY 2023, improved by about \$11 million)
 - University of Idaho Foundation, Inc., a discretely presented component unit with total assets of \$439 million, total liabilities of \$22 million, and a total net position of \$415 million for FY 2022 (FY 2023 increased net assets and net position)
- University of Idaho also has three related organizations that are categorized as such because they do not provide significant financial resources
 - Vandal Boosters, Inc.,
 - University of Idaho Alumni Association
 - Four Three Education, Inc



University of Idaho FY 2023 ACFR Disclosure

- *Note 19 Related Organization—Four Three Education, Inc (Four Three) was created on June 21, 2023, as a legally separate Idaho nonprofit corporation to establish, operate, conduct, and administer a degree granting and credit bearing institution of higher education affiliated with The Regents of the University of Idaho. Four Three executed an Asset Purchase Agreement (APA) on May 31, 2023, to acquire the assets of the University of Phoenix. Four Three received approval from the Internal Revenue Service on July 21, 2023, to operate as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. The purchase of the University of Phoenix is expected to close in early-2024, subject to certain terms, conditions and contingencies as outlined in the APA. As of June 30, 2023, Four Three held no assets nor had any financial activity to report for the year ended June 30, 2023. At this time, management is assessing the post-closing reporting treatment for the new entity.*
- GASB Definition—Organizations for which a primary government is accountable because that government appoints a voting majority of the board, but is not financially accountable, are related organizations



Potential Financial Statement Impact FY 2024

- Dependent on decisions made by the U of I
 - Could be either a blended, or discretely presented component unit
 - GASB establishes standards for reporting the component unit as blended if any one of the following criteria is met:
 - Component unit provides services entirely or almost entirely to the primary government
 - Component unit's total outstanding debt (including leases) is expected to be repaid using resources of the primary government
 - Four Three Education, Inc. is created to establish, operate, conduct, and administer a degree granting and credit bearing institution of higher education affiliated with The Regents of the University of Idaho



Inclusion of Four Three Education, Inc in the University Financials

State of Idaho

Statement of Net Position

June 30, 2022

(dollars in thousands)

| | Primary Government | | | |
|--|-------------------------|--------------------------|----------------------|---------------------|
| | Governmental Activities | Business-Type Activities | Total | Component Units |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 11,166 | \$ 977,605 | \$ 988,771 | \$ 101,428 |
| Pooled Cash and Investments | 4,793,377 | 303,072 | 5,096,449 | 331 |
| Investments | 3,173,746 | 656,058 | 3,829,804 | 913,495 |
| Accounts Receivable, Net | 192,929 | 170,028 | 362,957 | 94,772 |
| Taxes Receivable, Net | 457,136 | | 457,136 | |
| Internal Balances | 12,450 | (12,450) | | |
| Due from Other Entities | 548,486 | | 548,486 | |
| Inventories and Prepaid Items | 74,579 | 40,854 | 115,433 | 1,357 |
| Due from Primary Government | | | | 568,391 |
| Due from Component Unit | | 4,769 | 4,769 | |
| Loans, Notes, Leases and Pledges Receivable, Net | 28,460 | 507,234 | 535,694 | 1,072,464 |
| Other Assets | 148,748 | 75,346 | 224,094 | 227,678 |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents | 1,594,403 | 133,661 | 1,728,064 | 444,306 |
| Investments | 600,061 | 105,698 | 705,759 | 405,165 |
| Capital Assets: | | | | |
| Nondepreciable | 6,097,738 | 224,440 | 6,322,178 | 13,112 |
| Depreciable, Net | 2,210,503 | 1,224,017 | 3,434,520 | 97,567 |
| Total Assets | 19,943,782 | 4,410,332 | 24,354,114 | 3,940,066 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred Outflows | 335,457 | 90,987 | 426,444 | 12,569 |
| Total Assets and Deferred Outflows of Resources | \$ 20,279,239 | \$ 4,501,319 | \$ 24,780,558 | \$ 3,952,635 |
| LIABILITIES | | | | |
| Accounts Payable | \$ 320,893 | \$ 48,258 | \$ 369,151 | \$ 7,039 |
| Payroll and Related Liabilities | 56,190 | 55,092 | 111,282 | 1,863 |
| Medicaid Payable | 179,610 | | 179,610 | |
| Due to Other Entities | 164,321 | 11,655 | 175,976 | |
| Unearned Revenue | 1,265,033 | 48,474 | 1,313,507 | 32,748 |
| Amounts Held in Trust for Others | 28,100 | 2,434 | 30,534 | 235,257 |
| Due to Primary Government | | | | 3,535 |
| Due to Component Unit | | 917 | 917 | |
| Other Accrued Liabilities | 104,241 | 13,873 | 118,114 | 560,027 |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 363,102 | 62,817 | 425,919 | 143,530 |
| Due in More Than One Year | 965,203 | 740,305 | 1,705,508 | 1,454,188 |
| Total Liabilities | 3,446,693 | 983,825 | 4,430,518 | 2,438,187 |
| DEFERRED INFLOWS OF RESOURCES | | | | |

- Blended Component Unit will be presented as part of the Business-Type Activities
- Increasing amounts by approx. \$685 million in debt, \$200 million in cash, and other assets and liabilities of the University of Phoenix

- Discretely Presented Component Unit will be presented as part of the Component Units
- Increasing the amount reported by approx. \$685 million in debt, \$200 million in cash, and other assets and liabilities of the University of Phoenix



Questions

- April Renfro, Legislative Audits
- 208-334-4826
- arenfro@lso.idaho.gov



IDAHO STATE BUILDING AUTHORITY

Joint Finance Appropriations Committee

November 8, 2023

Wayne Meuleman
Executive Director
208.345.6057

1



1

Background of the Authority

- Idaho State Building Authority Act enacted in 1974
- Purpose of the Act: To allow for financing of state government and community college district facilities with bonds and notes issued by the Authority

2



2

Governance : Board of Commissioners

- Seven Commissioners appointed by the Governor with consent of the Senate
- Board appoints Executive Director, who also serves as Secretary to the Board

3



3

Governance (continued)

- Financial statements are audited annually
- Authority files an annual report of activities

4



4

Financing Structure

- Project financing requires legislative approval by Concurrent Resolution authorizing agreements with the Authority
- Bonds are paid by rent from annually renewable leases of facilities to the using state agency or community college

5



5

Financing Structure (continued)

- Bonds are issued with preference for Idaho resident investors
- Bonds are generally serial and term bonds with 10-year optional redemption at par
- Typical bond term is 20 to 30 years depending upon agency funding criteria

6



6

Financing Structure (continued)

- Normally interest on bonds is exempt from state and federal income taxes thereby lowering the cost of borrowing
- Bonds may be issued with interest taxable for federal income tax to provide flexibility of users

7



7

Financing Structure (continued)

- Annual rents are paid in full in advance each year
- Payment of annual rent is subject to Legislative appropriation
- Facilities financed by bonds are transferred to the state or district upon full payment of the bonds

8



8

Current Bond Ratings

- Moody's Investors Service: Aa1
- Fitch Ratings: AA+
- Standard & Poor's: AA

Basically, bond ratings are one notch below the State rating

9



9

2022 Bond Payment Program

- 2022 Appropriation of \$174,754,000 to Department of Administration to pay bonds outstanding on 12 projects
- Those funds and other funds held by the Authority were applied to redeem and defease bonds and \$14,255,850 was refunded to Dept. of Administration
- Debt service savings totaled \$76,888,979.81

10



10

Authority Projects

- First projects financed in 1978
- Projects financed have ranged from \$500,000 to \$127,500,000
- Outstanding bonds currently total \$148,465,000 for 3 projects

11



11

State Office Projects

- 1978: Three state office buildings located in Boise, Lewiston, and Idaho Falls
- 1987: Department of Labor office renovation, Boise
- 1994: Parks and Recreation Department headquarters, Boise

12



12

State Office Projects (continued)

- 2002: Idaho Water Center for University of Idaho and Dept. of Water Resources, Boise
- 2006: Capitol Building Expansion, Boise
- 2013: Capitol Mall Parking, Boise
- 2017: Chinden Office Campus, Boise

13



13

State Prison Projects

- 1988: 248-Inmate Maximum Security Prison, Boise
- 1988: 96-Inmate Addition to Prison, Orofino
- 1992: 189-Inmate Minimum Security Unit, Boise

14



14

State Prison Projects (continued)

- 1998: 1250-Inmate Medium/Minimum Security Prison, Boise

15



15

Education Projects

- 1985: School for Deaf and Blind new classrooms and student housing units, Gooding
- 2003: Multiple Higher Education and Community College facilities, including Boise State University (CWI), University of Idaho, Idaho State University, Lewis and Clark State College, North Idaho College, College of Southern Idaho

16



16

Education Projects (continued)

- 2005: Eastern Idaho Technical College (now College of Eastern Idaho) health education building
- 2018: State Board of Education buildings- Collaborative Computing Center and Cybercore Integration Center, Idaho Falls

17



17

Public Health Projects

- 1992: Dept. of Health & Welfare new psychiatric hospital, Orofino
- 2001: Dept. of Health & Welfare living and treatment facilities, Nampa
- 2018: Dept. of Health & Welfare skilled nursing facility, State Hospital South, Blackfoot

18



18

Other Projects

- 2000 and 2008: Improvements at Lava Hot Springs Foundation facilities at Lava Hot Springs
- 2001: Expansion of Ponderosa Park for Dept. of Parks and Recreation, McCall
- 2001: Acquisition of Billingsley Creek properties for Dept. of Parks and Recreation, Hagerman



Idaho State Police

FY 2025 Request

Christine Otto, Budget and
Policy, LSO

November 8, 2023

Idaho State Police

FY 2025 Request

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|-------------------|-------------------|-------------------|--------------------|
| FY 2024 Original Appropriation | 658.76 | 51,849,700 | 38,906,300 | 12,314,600 | 103,070,600 |
| Prior Year Reappropriation | 0.00 | 4,701,700 | 10,629,200 | 549,900 | 15,880,800 |
| FY 2024 Total Appropriation | 658.76 | 56,551,400 | 49,535,500 | 12,864,500 | 118,951,400 |
| Executive Carry Forward | 0.00 | 3,100,400 | 4,749,500 | 323,600 | 8,173,500 |
| FY 2024 Estimated Expenditures | 658.76 | 59,651,800 | 54,285,000 | 13,188,100 | 127,124,900 |
| Removal of Onetime Expenditures | 0.00 | (8,608,300) | (17,486,700) | (2,868,000) | (28,963,000) |
| FY 2025 Base | 658.76 | 51,043,500 | 36,798,300 | 10,320,100 | 98,161,900 |
| Personnel Benefit Costs | 0.00 | 468,000 | 286,900 | 47,200 | 802,100 |
| Replacement Items | 0.00 | 862,000 | 448,800 | 17,800 | 1,328,600 |
| Change in Employee Compensation | 0.00 | 513,100 | 50,100 | 26,800 | 590,000 |
| FY 2025 Program Maintenance | 658.76 | 52,886,600 | 37,584,100 | 10,411,900 | 100,882,600 |
| Line Items | | | | | |
| Brand Inspection | | | | | |
| 6. Microsoft 365 Licenses | 0.00 | 0 | 3,600 | 0 | 3,600 |
| Division of Idaho State Police | | | | | |
| 1. Replacement Items Ongoing | 0.00 | 4,652,700 | 0 | 0 | 4,652,700 |
| 2. District 6 Furniture | 0.00 | 567,400 | 0 | 0 | 567,400 |
| 3. Instrument Maintenance Agreements | 0.00 | 115,000 | 0 | 0 | 115,000 |
| 4. IT Bandwidth | 0.00 | 34,500 | 0 | 0 | 34,500 |
| 5. HDA Fund Shift | 0.00 | 4,167,600 | (4,167,600) | 0 | 0 |
| 6. Microsoft 365 Licenses | 0.00 | 35,700 | 8,100 | 4,500 | 48,300 |
| 7. Radio Dispatch Consoles | 0.00 | 0 | 200,000 | 0 | 200,000 |
| 8. ILETs Sequel Server Licenses | 0.00 | 0 | 23,900 | 0 | 23,900 |
| 9. Federal Funds | 0.00 | 0 | 0 | 3,734,600 | 3,734,600 |
| 12. Budget Realignment | 0.00 | 0 | 8,700 | 0 | 8,700 |
| POST Academy | | | | | |
| 6. Microsoft 365 Licenses | 0.00 | 0 | 3,900 | 0 | 3,900 |
| 10. Tech Records Spec from PT to FT | 0.33 | 0 | 37,000 | 0 | 37,000 |
| 11. Pay Increase for Contract Employees | 0.00 | 0 | 28,000 | 0 | 28,000 |
| 12. Budget Realignment | 0.00 | 0 | (8,700) | 0 | (8,700) |
| Racing Commission | | | | | |
| 6. Microsoft 365 License | 0.00 | 0 | 600 | 0 | 600 |
| FY 2025 Original Appropriation | 659.09 | 62,459,500 | 33,721,600 | 14,151,000 | 110,332,100 |
| Chg from FY 2024 Orig Approp. | 0.33 | 10,609,800 | (5,184,700) | 1,836,400 | 7,261,500 |
| % Chg from FY 2024 Orig Approp. | 0.1% | 20.5% | (13.3%) | 14.9% | 7.0% |



Replacement Items Ongoing

Division of Idaho State Police

| | | | | | |
|------------------------------|------|-----------|---|---|-----------|
| 1. Replacement Items Ongoing | 0.00 | 4,652,700 | 0 | 0 | 4,652,700 |
|------------------------------|------|-----------|---|---|-----------|

- Fully Equipped Vehicles \$3,842,600
- Pistols \$12,800
- Motorcycles \$83,400
- Motorcycle Gear \$5,100
- Body Armor \$73,400
- Laptops for Patrol Cars \$137,000
- Ammunition \$463,000
- Forensic Equipment \$140,000
- Car Auction Revenue \$(104,600)



Highway Distribution Account Shift

- Reduces (40.00) FTP and \$(4,167,600) from the dedicated Idaho Law Enforcement Fund
- Increases 40.00 FTP and \$4,167,600 from the General Fund

History:

- Year four of a 5-year request as a result S1201 of 2019.
- ISP received a 5% distribution from the Highway Distribution account but starting in FY 2022 ISP's portion will decrease 1% each year until they no longer receive a distribution.
- This request replace the 1% distribution with appropriation from the General Fund.

Line Item 9: Federal Funds \$3,734,600

- Patrol Division:
 - \$1,634,600 Byrne State Crisis Intervention Federal pass-through grant awarded in February.
- Forensic Division:
 - \$2,100,000
 - Year 2 of Sexual Assault Kit Initiative Grant (SIKI)
 - Additional increase expected in formula grants

Contact Information



Christine Otto

Principal Budget and Policy Analyst
Legislative Services Office

Office #C421

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Permanent Building Fund

Active Projects &
FY 2025 Agency Requests

Frances Lippitt, Analyst

LSO Budget & Policy

November 8, 2023

Permanent Building Fund

- *Established in Section 57-1108, Idaho Code.*
- *Purpose: building needed structures, renovations, repairs to and remodeling of existing structures at state institutions and agencies*

A Onetime Budget

TITLE 57
PUBLIC FUNDS IN GENERAL

CHAPTER 11
PERMANENT BUILDING FUND

57-1105. APPROPRIATION — PURPOSE — LIMITATIONS AND CONDITIONS. All unencumbered and otherwise unappropriated funds now or hereafter placed in the permanent building account are hereby perpetually appropriated to the permanent building fund advisory council and the division of public works, subject to the provisions of chapter 57, title 67, Idaho Code.

Permanent Building Fund

Analyst: Lippitt

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---------------------------|------|---------|-----------|---------|-------|
| FY 2024 Base | | | | | |
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
| Governor's Recommendation | 0.00 | 0 | 0 | 0 | 0 |



Reallocation of Savings

SECTION 5. REALLOCATION OF PROJECT SAVINGS. The Division of Public Works may have the flexibility to allocate any savings or unused appropriation from any project to any other requested and funded project. The reallocation of such appropriation must be approved by the Permanent Building Fund Advisory Council prior to the funds being spent.

| Project | Appropriation | Expended | Balance | Status |
|--------------------------------------|---------------|-------------|-----------|---|
| FY20 IDOC Waste Water Lagoon Upgrade | \$1,904,800 | \$1,133,475 | \$771,325 | Project 20071 Complete. Balance transferred \$150,000 to 20075 IDOC: Remodel Unit 24 for Inmate Housing and \$621,325 to 18062 IDOC: HVAC, Fire Sprinkler Upgrades, ICIO. PBFAC approved transfer July 7, 2020. |
| FY19 IDOC Facility Expansions | \$1,342,900 | \$1,309,776 | \$33,124 | Project 19060 and 19078 Complete. Balance transferred to 20073 IDOC: Facility Expansion, St. Anthony. PBFAC approved transfer Sept. 2, 2020. |
| FY19 IDOC Community Reentry Center | \$9,114,200 | \$8,939,258 | \$174,942 | Project 19062. Balance transferred to 20073 IDOC: Facility Expansion, St. Anthony. PBFAC approved transfer April 6, 2021. |



Revenues

| FY 2020 – FY 2024 Revenues and General Fund Transfers | | | | | |
|--|----------|-----------|-----------|-----------|------------|
| Revenues (in millions) | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 Est. |
| Income Tax | \$7.9 M | \$9.0 M | \$8.6 M | \$9.8 M | \$10.0 M |
| Sales Tax | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M |
| Cigarette Tax | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M |
| Beer Tax | \$1.5 M | \$1.6 M | \$1.6 M | \$1.6 M | \$1.6 M |
| Lottery | \$22.5 M | \$20.8 M | \$27.2 M | \$27.4 M | \$27.0 M |
| Budget Stabilization Fund Interest | \$.4 M | \$5.9 M | \$3.9 M | \$13.9 M | \$17.3 M |
| PBF Interest | \$8.5 M | \$2.1 M | \$3.2 M | \$25.9 M | \$24.1 M |
| General Fund Transfer | \$21.5 M | \$91.5 M | \$471.5 M | \$452.8 M | \$94.1 M |
| GRAND TOTAL | \$72.2 M | \$140.9 M | \$526.0 M | \$541.4 M | \$184.1 M |

Revenues

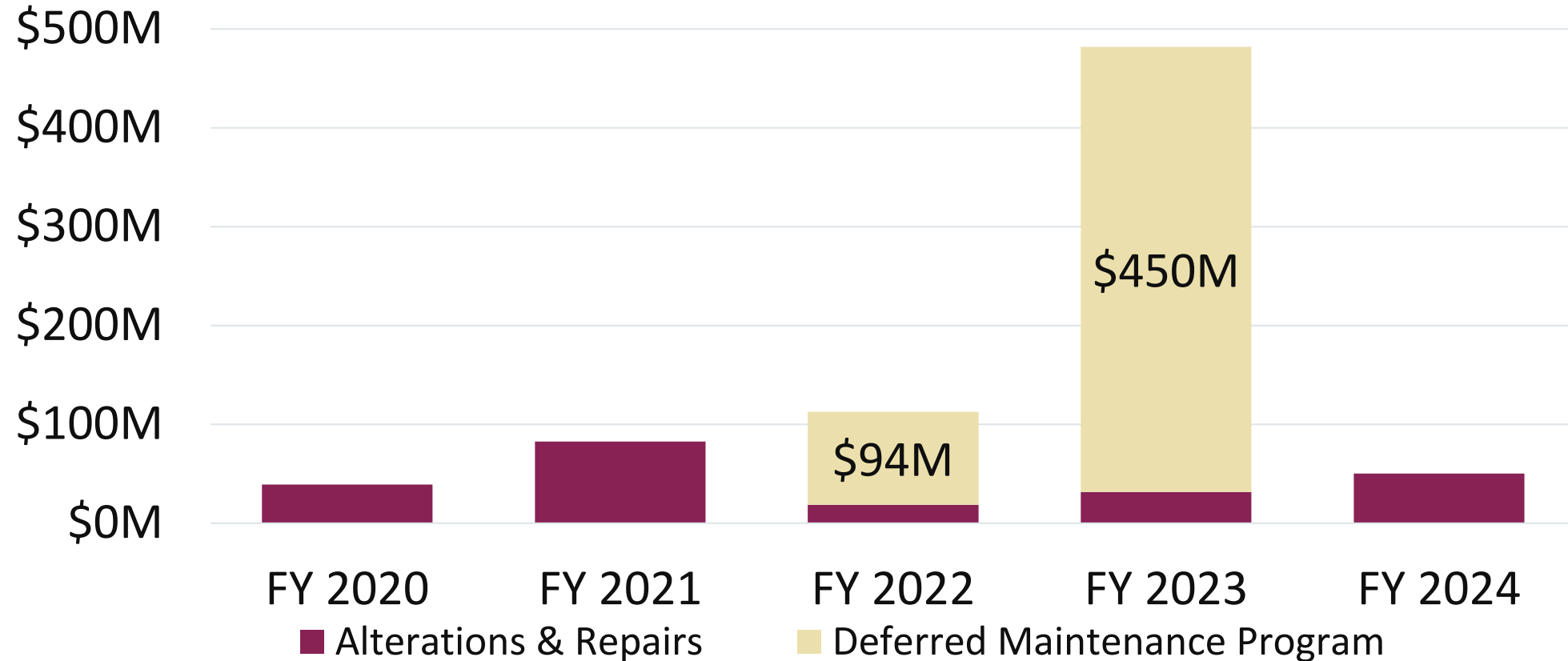
FY 2020 – FY 2024 Revenues and General Fund Transfers

| Revenues (in millions) | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 |
|------------------------------------|----------|-----------|-----------|-----------|-----------|
| Income Tax | \$7.9 M | \$9.0 M | \$8.6 M | \$9.8 M | \$10.0 M |
| Cigarette Tax | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M |
| Beer Tax | \$1.5 M | \$1.6 M | \$1.6 M | \$1.6 M | \$1.6 M |
| Sales Tax | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M |
| Lottery | \$22.5 M | \$20.8 M | \$27.2 M | \$27.4 M | \$27.0 M |
| Budget Stabilization Fund Interest | \$.4 M | \$5.9 M | \$3.9 M | \$13.9 M | \$17.3 M |
| PBF Interest | \$8.5 M | \$2.1 M | \$3.2 M | \$25.9 M | \$24.1 M |
| General Fund Transfer | \$21.5 M | \$91.5 M | \$471.5 M | \$452.8 M | \$94.1 M |
| GRAND TOTAL | \$72.2 M | \$140.9 M | \$526.0 M | \$541.4 M | \$184.1 M |



Deferred Maintenance

FY 2020 - FY 2024 Appropriations for Alterations and Repairs

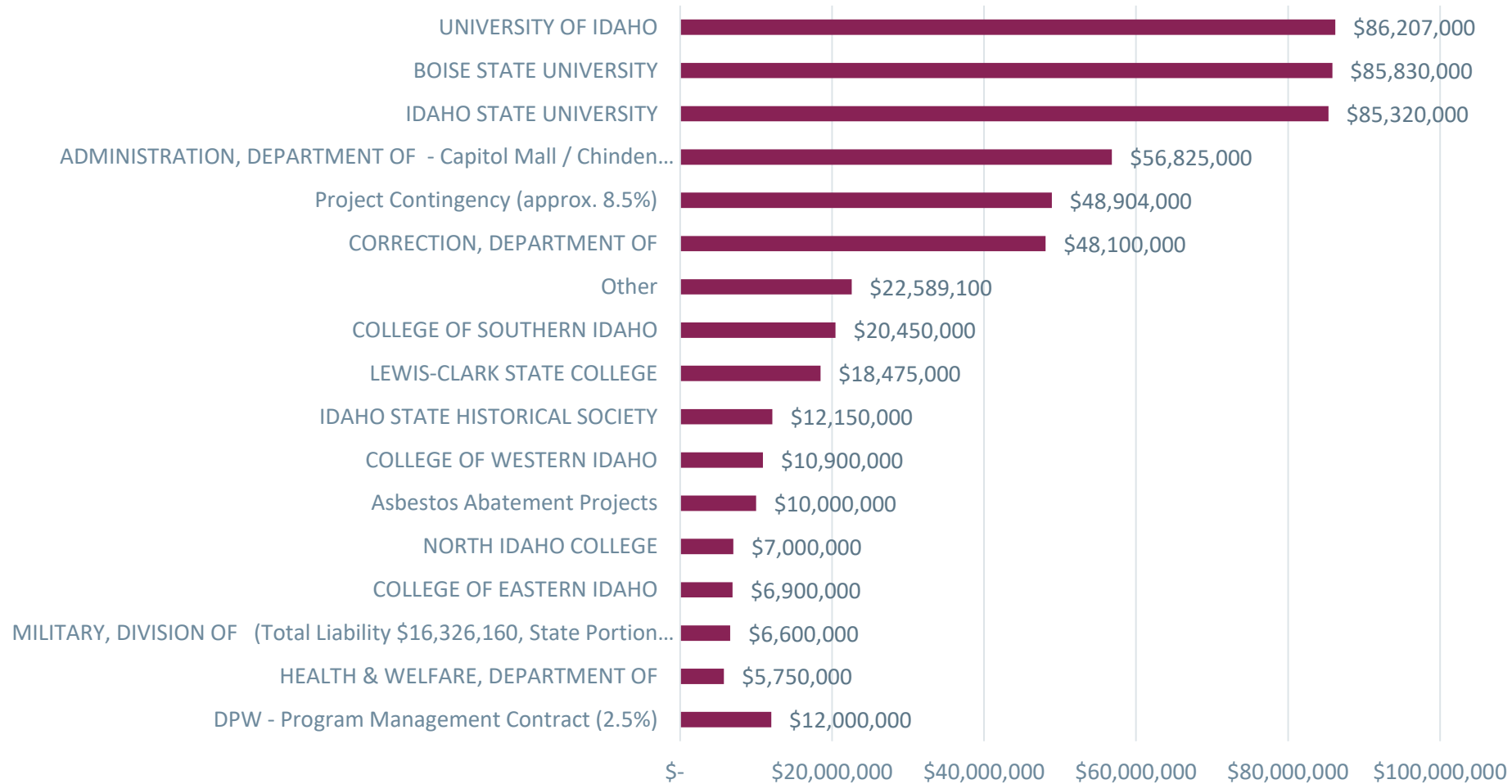


• *\$230.3M budgeted*

• *\$65.8M toward existing projects*

Deferred Maintenance Allocations

Preliminary Allocations > \$5M



Capital Construction Projects

At the close of FY 2023, there were 23 active multi-year capital construction projects with a total budget of \$844.7 million

- 87% of that budget is from the Permanent Building Fund
- 21% of project budgets have been obligated

Capital Construction Projects

| Project | Budget | Obligated through FY 23 | % Budget Obligated | Approp Act |
|---|---------------|-------------------------|--------------------|--|
| ISP: Combined Lab | \$29,000,000 | \$0 | 0% | H 779 - 2022 |
| IDOC: Connection and Intervention Station Housing | \$10,000,000 | \$0 | 0% | H 225 - 2021 |
| UI: McCall Field Campus | \$900,000 | \$0 | 0% | H 779 - 2022 |
| PSC: Communication Tower | \$500,000 | \$8,527 | 2% | H 779 - 2022 |
| IDJC: St Anthony Cottages | \$20,203,000 | \$507,415 | 3% | H 225 - 2021; S 1172 - 2021; S 1197 - 2023 |
| PSC: Communication Tower Upgrades | \$3,300,000 | \$105,138 | 3% | H 779 - 2022 |
| CWI: Health Science Building, Nampa | \$31,000,000 | \$1,275,162 | 4% | H 779 - 2022 |
| IDOC: 848-Bed Female Prison | \$122,400,000 | \$5,833,610 | 5% | H 791 - 2022 |
| CWI: Horticulture Building | \$17,000,000 | \$1,060,533 | 6% | H 779 - 2022 |
| ISP: District 6 Facility, Idaho Falls | \$16,841,700 | \$1,273,336 | 8% | S 1172 - 2021; H 779 - 2022; S 1197 - 2023 |
| Lands: St Joe Field Office | \$5,000,000 | \$429,173 | 9% | H 779 - 2022 |
| CEI: Future Tech Building, Idaho Falls | \$40,400,000 | \$3,541,093 | 9% | H 691 - 2018; H 569 - 2020; H 225 - 2021; S 1172 - 2022; H 779 - 2022; H 791 - 2022; S 1197 - 2023 |
| IDOC: Pocatello Re-Entry Center | \$13,000,000 | \$1,264,720 | 10% | H 791 - 2022 |
| CSI: Auto/Agri Diesel Mechanics Facility | \$15,000,000 | \$1,545,217 | 10% | H 779 - 2022 |
| Adm: Chinden Campus Improvements | \$37,000,000 | \$5,187,072 | 14% | H 779 - 2022 |
| IDVS: Vet Homes Private Room Conversions | \$160,631,121 | \$13,407,280 | 8% | H 791 - 2022 |
| ISU: Ped Crossing Ovr Railway Sep ISU/INL | \$3,000,000 | \$523,557 | 17% | H 779 - 2022 |
| Military Youth Challenge Academy Dorms | \$8,747,500 | \$1,721,330 | 20% | H 225 - 2021 |
| State Capitol House Offices | \$11,085,300 | \$3,027,620 | 27% | H 791 - 2022 |
| ISU: Leonard Hall Remodel, Phase I & II | \$20,200,000 | \$14,946,886 | 74% | H 779 - 2022 |
| IDOC: East Dorm, Kuna | \$13,550,000 | \$13,098,093 | 97% | H 225 - 2021 |
| Military Readiness Center, Jerome | \$23,860,202 | \$23,275,462 | 98% | S 1172 - 2021 |
| UI: Seedling Production Greenhouses, Moscow | \$1,235,000 | \$1,208,310 | 98% | H 225 - 2021 |
| UI: Idaho Center for Plant and Soil Health, Parma | \$10,516,875 | \$10,477,917 | 100% | H 225 - 2021 |
| Total: | \$844,700,531 | \$173,908,608 | 21% | |



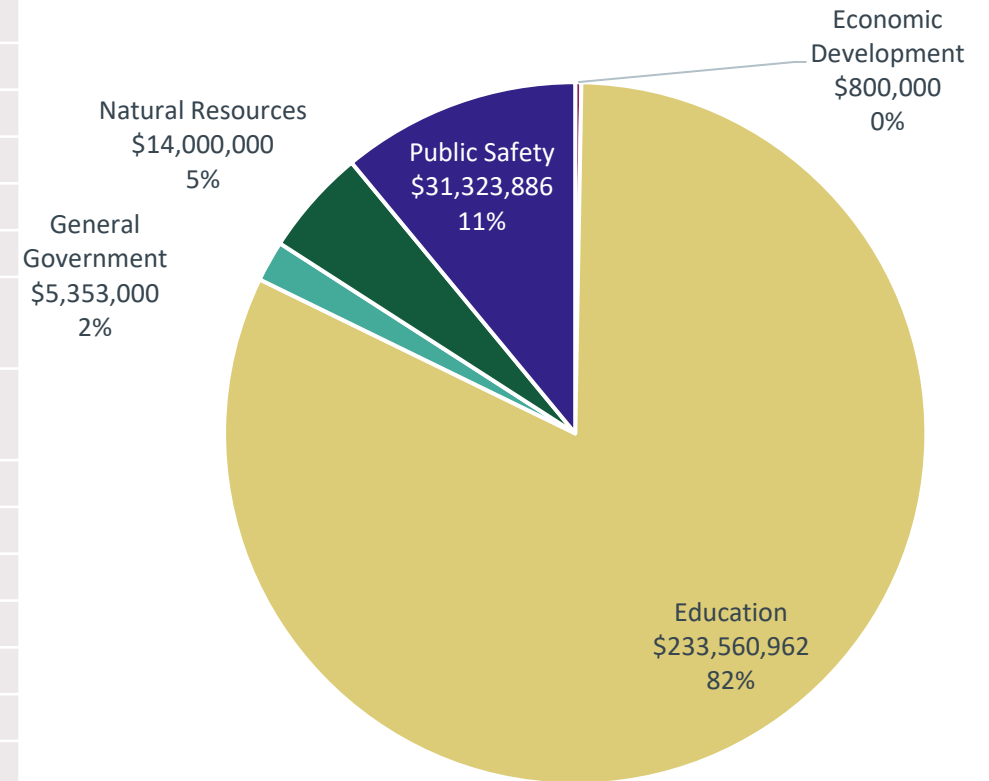
Construction in Progress

| Project | Budget | Obligated through FY 23 | % Budget Obligated | Approp Act |
|---|----------------------|-------------------------|--------------------|--|
| ISP: Combined Lab | \$29,000,000 | \$0 | 0% | H 779 - 2022 |
| IDOC: Connection and Intervention Station Housing | \$10,000,000 | \$0 | 0% | H 225 - 2021 |
| UI: McCall Field Campus | \$900,000 | \$0 | 0% | H 779 - 2022 |
| PSC: Communication Tower | \$500,000 | \$8,527 | 2% | H 779 - 2022 |
| IDJC: St Anthony Cottages | \$20,203,000 | \$507,415 | 3% | H 225 - 2021; S 1172 - 2021; S 1197 - 2023 |
| PSC: Communication Tower Upgrades | \$3,300,000 | \$105,138 | 3% | H 779 - 2022 |
| CWI: Health Science Building, Nampa | \$31,000,000 | \$1,275,162 | 4% | H 779 - 2022 |
| IDOC: 848-Bed Female Prison | \$122,400,000 | \$5,833,610 | 5% | H 791 - 2022 |
| CWI: Horticulture Building | \$17,000,000 | \$1,060,533 | 6% | H 779 - 2022 |
| ISP: District 6 Facility, Idaho Falls | \$16,841,700 | \$1,273,336 | 8% | S 1172 - 2021; H 779 - 2022; S 1197 - 2023 |
| Lands: St Joe Field Office | \$5,000,000 | \$429,173 | 9% | H 779 - 2022 |
| CEI: Future Tech Building, Idaho Falls | \$40,400,000 | \$3,541,093 | 9% | H 691 - 2018; H 569 - 2020; H 225 - 2021; S 1172 - 2022; H 779 - 2022; H 791 - 2022; S 1197 - 2023 |
| IDOC: Pocatello Re-Entry Center | \$13,000,000 | \$1,264,720 | 10% | H 791 - 2022 |
| CSI: Auto/Agri Diesel Mechanics Facility | \$15,000,000 | \$1,545,217 | 10% | H 779 - 2022 |
| Adm: Chinden Campus Improvements | \$37,000,000 | \$5,187,072 | 14% | H 779 - 2022 |
| IDVS: Vet Homes Private Room Conversions | \$160,631,121 | \$13,407,280 | 8% | H 791 - 2022 |
| ISU: Ped Crossing Ovr Railway Sep ISU/INL | \$3,000,000 | \$523,557 | 17% | H 779 - 2022 |
| Military Youth Challenge Academy Dorms | \$8,747,500 | \$1,721,330 | 20% | H 225 - 2021 |
| State Capitol House Offices | \$11,085,300 | \$3,027,620 | 27% | H 791 - 2022 |
| ISU: Leonard Hall Remodel, Phase I & II | \$20,200,000 | \$14,946,886 | 74% | H 779 - 2022 |
| IDOC: East Dorm, Kuna | \$13,550,000 | \$13,098,093 | 97% | H 225 - 2021 |
| Military Readiness Center, Jerome | \$23,860,202 | \$23,275,462 | 98% | S 1172 - 2021 |
| UI: Seedling Production Greenhouses, Moscow | \$1,235,000 | \$1,208,310 | 98% | H 225 - 2021 |
| UI: Idaho Center for Plant and Soil Health, Parma | \$10,516,875 | \$10,477,917 | 100% | H 225 - 2021 |
| Total: | \$844,700,531 | \$173,908,608 | 21% | |

FY25 Agency Capital Requests

| Agency or Institution | Total Requested |
|---|----------------------|
| Idaho State University | \$111,000,000 |
| | \$36,000,000 |
| Boise State University | |
| Department Of Correction | \$30,610,886 |
| College Of Southern Idaho | \$22,100,000 |
| University Of Idaho | \$18,000,000 |
| North Idaho College | \$12,000,000 |
| Lewis-Clark State College | \$10,848,600 |
| College Of Western Idaho | \$10,350,000 |
| Department Of Parks And Recreation | \$8,500,000 |
| Idaho Educational Services For The Deaf And Blind | \$8,435,000 |
| Department Of Lands | \$5,500,000 |
| College Of Eastern Idaho | \$3,500,000 |
| Military Division | \$3,120,000 |
| Department of Education | \$1,327,362 |
| Public Safety Communications | \$1,300,000 |
| Secretary Of State | \$933,000 |
| Division of Veterans Services | \$800,000 |
| Idaho State Police | \$713,000 |
| Grand Total | \$285,037,848 |

FY25 Requests for Capital Projects by Functional Area



Requests for Additional Funding

| Project | Budget | PBF Appropriation | Other Funding | Obligated | Status |
|---|----------------|-------------------|---------------|--------------|--|
| Veterans Homes Private Room Conversions | TBD | \$75,000,000 | \$68,404,200 | \$13,407,280 | Design development is complete for the Boise home. Lewiston and Pocatello designs are in progress. |
| | FY 25 Request: | - | \$43,084,400 | - | - |
| 848-bed Female Prison | \$122,400,000 | \$112,400,000 | \$10,000,000 | \$5,833,610 | Owner's representative contract is executed. Design-build RFQ complete and contract discussions in progress. |
| | FY 25 Request: | \$25,000,000 | - | - | - |

Contact Information



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LSO

Legislative Services Office



Public Safety Requests

| Agency or Institution | Project | Prev Funding | Agency Request | Total Project Cost | Agency Funds |
|--------------------------|---|---------------|----------------|--------------------|--------------|
| Department Of Correction | ISCI New Intake & Transport | | \$2,400,000 | | |
| Department Of Correction | SBC Female Prison Additional Funds | \$112,400,000 | \$25,000,000 | | |
| Department Of Correction | ICIO Multiuse Center Addition | | \$3,210,886 | | |
| Idaho State Police | Meridian Campus HQ Security Access & Emergency Power Upgrades | | \$651,000 | \$651,000 | |
| Idaho State Police | District 4 HQ Lab Additions | | \$62,000 | \$82,000 | \$20,000 |

Natural Resources Requests

| Agency or Institution | Project | Agency Request | Total Project Cost |
|------------------------------------|---|----------------|--------------------|
| Department Of Lands | Ponderosa Supervisory Area Office Expansion | \$5,500,000 | |
| Department Of Parks And Recreation | Lake Walcott SP New Admin Support Bldg | \$500,000 | \$500,000 |
| Department Of Parks And Recreation | Harriman SP New Welcome Center | \$4,000,000 | \$4,000,000 |
| Department Of Parks And Recreation | Round Lake SP New Welcome Center | \$2,000,000 | \$2,000,000 |
| Department Of Parks And Recreation | Massacre Rocks SP Visitor Center Renovation | \$1,000,000 | \$1,000,000 |
| Department Of Parks And Recreation | Bruneau Dunes SP Visitor Center Renovation | \$1,000,000 | \$1,000,000 |

General Government Requests

| Agency or Institution | Project | Prev Funding | Agency Request | Total Project Cost |
|------------------------------|--|--------------|----------------|--------------------|
| Military Division | Orchard Range RC Utilities & Site Development Design | | \$345,000 | \$345,000 |
| Military Division | Jerome RC Access Road & Parking | | \$1,440,000 | \$1,440,000 |
| Military Division | Edgemeade RC Storage Facility | | \$663,000 | \$663,000 |
| Military Division | Idaho Veterans MWR Storage Facility | | \$672,000 | \$672,000 |
| Public Safety Communications | French John Comm Site Upgrade | | \$900,000 | |
| Public Safety Communications | Grizzly Hill Comm Site Tower Upgrade | | \$400,000 | |
| Secretary Of State | Capitol E205 / E242 SOS Office Space Remodel | | \$933,000 | \$949,000 |

Economic Development Requests

| Agency or Institution | Project | Prev Funding | Agency Request | Total Project Cost |
|-------------------------------|---|--------------|----------------|--------------------|
| Division of Veterans Services | Boise Cemetery Expand Office Space & Secure Records Storage | | \$800,000 | \$800,000 |

Education Requests

| Agency or Institution | Project | Prev Funding | Agency Request | Total Project Cost |
|---|--|--------------|----------------|--------------------|
| Department of Education | LBJ Office Space Renovation | | \$1,327,362 | \$3,520,165 |
| | MCMR (Bldg 393) Third Floor Labs Buildout | | \$6,000,000 | \$8,000,000 |
| Boise State University | | | | |
| | New Science Research Bldg (Supplemental Funding) | \$17,936,000 | \$15,000,000 | \$120,000,000 |
| Boise State University | | | | |
| | Riverfront Hall (Bldg 034) Remodel | | \$15,000,000 | \$19,500,000 |
| Boise State University | | | | |
| Idaho State University | New Life Science Bldg | | \$104,000,000 | |
| Idaho State University | PAS Expansion & Colocation | | \$7,000,000 | \$12,500,000 |
| University Of Idaho | Meat Science & Innovation Center | \$3,000,000 | \$2,000,000 | \$14,100,000 |
| University Of Idaho | McCall K-12 STEM Education Campus Improvement | \$4,000,000 | \$2,000,000 | \$12,000,000 |
| University Of Idaho | Joint ROTC Facility & Nez Perce Neighborhood Improvements | | \$9,000,000 | \$10,000,000 |
| University Of Idaho | West Campus Transportation Infrastructure & Parking Improvements | | \$5,000,000 | \$5,000,000 |
| College Of Eastern Idaho | Campus Ring Road & Parking Expansion | | \$3,500,000 | |
| College Of Southern Idaho | Desert Bldg Welding & Automotive Program Retrofit | | \$1,100,000 | \$1,100,000 |
| College Of Southern Idaho | Shields Academic Bldg Renovation | | \$21,000,000 | \$21,000,000 |
| College Of Western Idaho | Health Science Bldg, Core & Shell Build Out | | \$2,350,000 | \$2,850,000 |
| College Of Western Idaho | Health Science Bldg, Ph 2 | | \$8,000,000 | \$10,000,000 |
| Lewis-Clark State College | Wittman Complex / Mechanical Tech Bldg System Updates | | \$6,115,200 | \$6,115,200 |
| Lewis-Clark State College | Sam Glenn Complex Remodel | | \$4,733,400 | \$4,733,400 |
| North Idaho College | POST & Emergency Responder Training Facility | | \$12,000,000 | |
| Idaho Educational Services For The Deaf And Blind | Residential Cottages | | \$7,100,000 | \$7,100,000 |
| Idaho Educational Services For The Deaf And Blind | Bus Storage Barn | | \$1,060,000 | \$1,060,000 |
| Idaho Educational Services For The Deaf And Blind | Admin Bldg Parking Area | | \$275,000 | \$275,000 |

